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DECEMBER 3, 1960

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THE NATIONAL

# Provisioner

LEADING PUBLICATION IN THE MEAT PACKING AND ALLIED INDUSTRIES SINCE 1891

## EVER SINCE VISKING COMPANY FIRST CREATED THE FIBROUS CASING...

Significant improvements have been made to give you:

1. Greater uniformity
2. Greater strength
3. Better printing
4. More quality control
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Constant research and development by Visking Company have improved VISKING Fibrous Casings to the present accepted industry standard.

### FOOD CASINGS VISKING COMPANY

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In Canada: VISKING DIVISION, UNION CARBIDE CANADA LIMITED, Lindsay, Ontario

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*Visking Company—first and last word in food casings.*

FOR MORE INFORMATION  
DEC 3 1960

# *Rate* ANY HAM CURING PHOSPHATE AGAINST BRIFISOL® 410 (M.I.D. APPROVED)

The Brifisol Comparison Chart lists the features and benefits to you of Brifisol 410 — backed by 30 years of polyphosphate manufacturing experience. There is no mystery about the benefits you should be getting from a good phosphate curing formula. We invite you to compare Brifisol with any phosphate available today.

## BRIFISOL COMPARISON CHART

| YOU GET THESE<br>BENEFITS FROM<br>BRIFISOL                | CHECK <input checked="" type="checkbox"/> BRAND<br>AGAINST THE<br>BRIFISOL BENEFITS |                          | YOU GET THESE<br>BENEFITS FROM<br>BRIFISOL                      | CHECK <input checked="" type="checkbox"/> BRAND<br>AGAINST THE<br>BRIFISOL BENEFITS |                          |
|---|---|--------------------------|---|---|--------------------------|
|   | YES   | NO                       |   | YES   | NO                       |
| <b>HIGH SOLUBILITY</b>                                    |   |                          | <b>MAXIMUM RELEASE OF PROTEINS</b>                              |   |                          |
| Dissolves at cellar temperatures                          | <input type="checkbox"/>  | <input type="checkbox"/> | Bright, long-lasting color                                      | <input type="checkbox"/>  | <input type="checkbox"/> |
| No crystallization in solution                            | <input type="checkbox"/>  | <input type="checkbox"/> | Firm slicing quality  | <input type="checkbox"/>  | <input type="checkbox"/> |
| No clogging of lines and needles                          | <input type="checkbox"/>  | <input type="checkbox"/> | Delicate and tender texture                                     | <input type="checkbox"/>  | <input type="checkbox"/> |
| <b>INSTANT BRINE PENETRATION</b>                          |   |                          | Consistently rich flavor  | <input type="checkbox"/>  | <input type="checkbox"/> |
| Faster production—therefore,<br>decreased operating costs | <input type="checkbox"/>  | <input type="checkbox"/> | High consumer appeal  | <input type="checkbox"/>  | <input type="checkbox"/> |
| <b>MAXIMUM RELEASE OF PROTEINS</b>                        |   |                          | <b>BALANCED FORMULA</b>   |   |                          |
| Product uniformity  | <input type="checkbox"/>  | <input type="checkbox"/> | Lower costs—less Brifisol matches<br>yields of other phosphates | <input type="checkbox"/>  | <input type="checkbox"/> |
| Less shrinkage—<br>retains natural juices                 | <input type="checkbox"/>  | <input type="checkbox"/> | And eliminates "snow" formation                                 | <input type="checkbox"/>  | <input type="checkbox"/> |
| Uniform distribution of spices<br>and curing ingredients  | <input type="checkbox"/>  | <input type="checkbox"/> | <b>BACTERIOLOGICAL CONTROL</b>                                  |   |                          |
|   |   |                          | Longer shelf life   | <input type="checkbox"/>  | <input type="checkbox"/> |

To obtain all of the benefits of Brifisol 410, fill out and mail the coupon today.

## BENCKISER, INC.

The Source for Brifisol Polyphosphates and Poly-Clip® Progressive Clipping Machines  
845 BROAD AVENUE • RIDGEFIELD, NEW JERSEY

Reprints of the Brifisol Comparison Chart are available for distribution to supervisory production personnel.

Send for the 22 page lecture on condensed phosphates given by F. Ruf, Chief, Meat Research Laboratories, Benckiser GmbH as referred to in "What's New In Meat Technology", October, 1960 issue, Meat Magazine.

- ☐ Have representative call
- ☐ Send FREE sample
- ☐ Send technical literature
- ☐ Send reprints of Brifisol Comparison Chart
- ☐ Send reprint of F. Ruf Lecture

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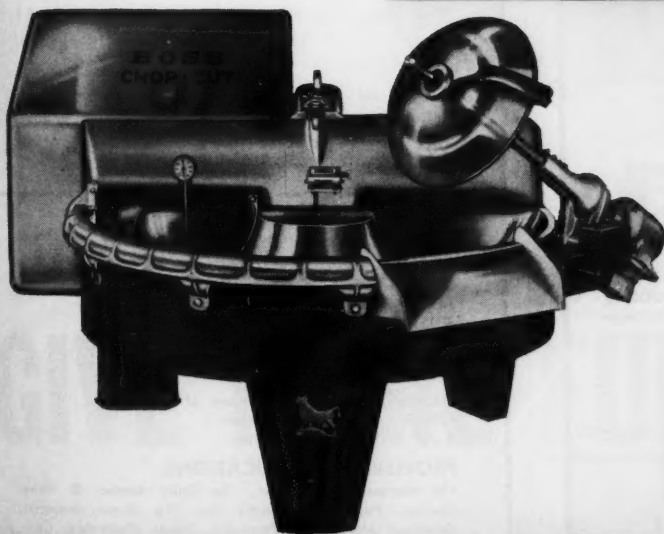
# BOSS CHOP- CUT

## BOSS J CHOP-CUT INCREASES YOUR PROFIT-POTENTIAL

thru new operating efficiency and expanded capacity in relation to bowl size, power consumption and time cycle. It produces the juicier, more flavorful sausage preferred by today's critical consumer. See the BOSS J CHOP-CUT in operation. Write to us for list of satisfied users in your own area. Cold facts will convince you that you can't buy better than BOSS!

**—the sausage meat chopper  
of patented "Knife-Safe" design!**

Patented design holds knife securely on shaft at any speed. Grind the nub when you sharpen knife and maintain accurate knife-bowl clearance.



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2. No need to grind meat before chopping.
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6. Extremely low temperature rise imparted for better emulsions.
7. Stainless steel knives require honing but little sharpening.
8. Patented design prevents "throwing" of knives.
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13. Prompt shipment.
14. Chop-Cut machines of earlier manufacture may be converted.

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HOWE REFRIGERATION works in so many fields—where compressor and components have vastly different jobs to do—that experience gained in one field often helps solve problems in other fields.

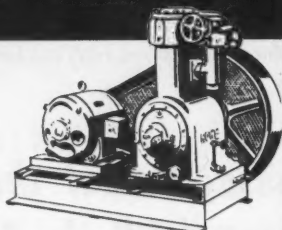
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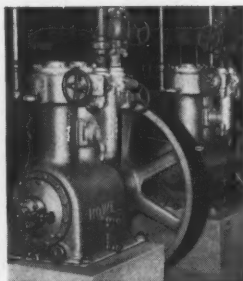
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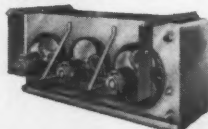
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For freezer storage as well  
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work



HOWE COMPRESSORS  
For every size load and  
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HOWE 3-Fan UNIT COOLERS  
For heavy duty, high tonnage  
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VOLUME 143 DECEMBER 3, 1960 NUMBER 23

# THE NATIONAL Provisioner

15 W. Huron St., Chicago 10, Ill.

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Published weekly at 15 West Huron St., Chicago, Ill., U.S.A., by The National Provisioner, Inc. Yearly subscriptions: U.S., \$4.00; Canada, \$5.00; Foreign countries, \$8.00. Single copies, 30 cents. Copyright 1960 by The National Provisioner, Inc. Trade mark registered in U.S. Patent Office. Second class postage paid at Chicago.

THE NATIONAL PROVISIONER, DECEMBER 3, 1960



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Skimpy end slices are difficult for retailers to sell. That's why Avisco transparent casings have good, square ends that give more full slices. The slices are also more uniform because Avisco casings have built-in controlled stretch. This makes stuffing



easier and enables the casings to stay with the meats during processing. Avisco transparent casings also have sparkling clarity to show your products, and print beautifully to identify your brand. For real economy and sales appeal, don't settle for less.

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THE NATIONAL PROVISIONER, DECEMBER 3, 1960

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# counts...

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**BOLOGNA-TONE** holds the color of your products in the refrigerator case, and enhances its present, accepted flavor.

**BOLOGNA-TONE** (accepted by M.I.B.) is a heavy liquid with just the right color. Processed from quality paprika, it is an intense red that disperses rapidly leaving neither specks nor streaks.

Some of the leading meat packers in the country tell us that **BOLOGNA-TONE** has boosted sales.

**ORDER A TRIAL DRUM.  
USE IT IN YOUR  
PRODUCTION FOR  
ONE WEEK**

*Compare, see for yourself! If you're not completely happy, we'll give you a refund on the unused portion and pay the freight both ways!*



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BALTIMORE SPICE  
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Baltimore 8, Maryland, U. S. A.

THE NATIONAL PROVISIONER, DECEMBER 3, 1960



1946  
OVER 5,110 DAILY  
PERFORMANCES



**KARTRIDG-PAK**

an original idea in frankfurter  
and sausage packaging

IN ITS 11th CONSECUTIVE YEAR

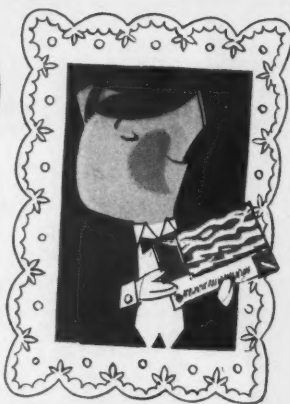
**1949  
WONDER  
WHITE**

a whiter, brighter, stain and  
grease resistant paperboard  
for lard cartons



**1950  
PICK-PAK**

the "pick-me-up" package that  
frames your bacon for sales.



the smoothest show  
on earth!

the revolutionary new process  
that brings sharpness and bril-  
liance to color printing on paper  
and paperboard



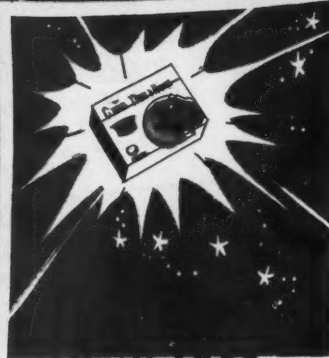
**1958**



**1956**

A FORM-FITTING  
MERCHANDISING  
MASTERPIECE  
FOR SLICED  
LUNCHEON MEATS

**ADVAC**



**1956  
GLAMAKOTE®**

the merchandising crea-  
tion that out-sparkles the  
stars themselves.

**FINEST NEW  
DEVELOPMENT  
IN YEARS!**

**1959**

**TUX®**

... the  
convenience package that  
pleases everybody. Fifty state  
acceptance in just a few short  
months!



1949

# SENSATIONAL!

VERSATILE, ALL-PURPOSE MEAT PACKAGE

## WALLET-PAK

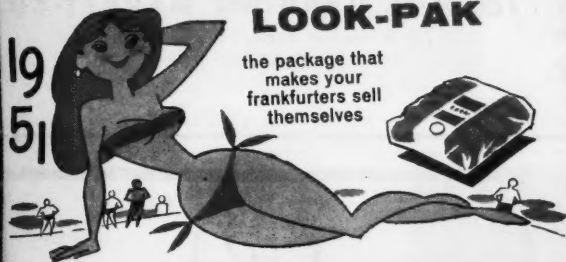
for all kinds of linked,  
sliced or ground meats



## PACKING 'EM IN FOR 9 STRAIGHT YEARS

### LOOK-PAK

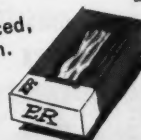
the package that  
makes your  
frankfurters sell  
themselves



1960

## FIRST RUN WESTERN "BRAND-NEW" EL RANCHO

for semi-automatic  
packaging of thick-sliced,  
stack-packed bacon.



# SMASH HITS... YEAR after YEAR!

All these original productions... *firsts* by Marathon in the meat packaging industry... are still packing 'em in all over the country. Many of them have gained acceptance as standard packaging procedures.

Marathon is proud of its contributions to the packaging of meat products... and of its pioneering in product development and packaging research... and flattered by the acceptance of packaging innovations by competition as well as customers.

Yes, there'll be more new developments... and the Man from Marathon will be taking curtain calls on opening night of other long-run original productions... new packages and new machines that will save you time, money, or both in your meat packaging program.

Keep in touch with your Man from Marathon for latest developments. Marathon, A Division of American Can Company, Menasha, Wisconsin. In Canada: Marathon Packages Ltd., 100 Sterling Road, Toronto 3.

For packaging:...  
and ideas...

you can't beat

# marathon



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PROFITS  
MATTER...

only *Harding's* CORNED BEEF  
counts



The taste is just great in every bite of delicious, tender, choice Harding's Corned Beef . . . slow-cured for that wonderful flavor. It's a fast mover — and means **bigger profits** for you!

A limited number of choice distributor areas are now available. Inquire today!

*Harding's*  
**FAMOUS CORNED BEEF**  
*Not to be confused with ordinary corned beef*

**JOHN P. HARDING MARKET CO.**

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Phone: State 2-8050

Now . . . Meat Bagging Made  
**SIMPLE • FAST • PROFITABLE**



**Tele-Sonic  
MEAT BAGGERS**

Automatically OPEN bags for  
filling for ONE GIRL OPERATION!

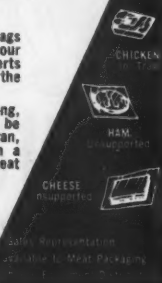
Simply place a batch of bags in position and bags open automatically ready to quickly receive your product. In one fast motion, the operator inserts product and delivers filled bag to a conveyor for the closing operation.

Machines are stainless steel, engineered to give long, trouble-free service. Every meat product that can be packaged in bags (poly-cel, poly-mylar, Cryovac, Saran, Polyethylene, cellophane,) can be done better with a Tele-Sonic. And there is a machine for every type meat product.

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2715 West Peterson Avenue, Chicago, Illinois



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Suppliers of:

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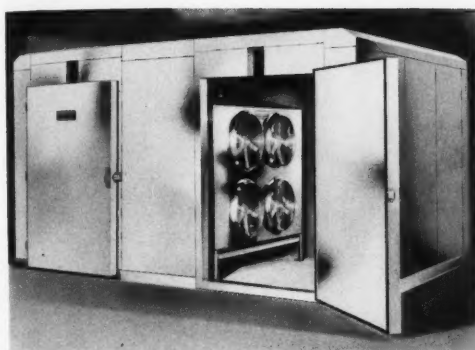
**CHICAGO'S MOST MODERN BONING PLANT**

THE NATIONAL PROVISIONER, DECEMBER 3, 1960



**GEBHARDT'S COMPRESS-O-VAC PROCESS OF SNAP CHILLING IS SO REVOLUTIONARY THAT IT'S TURNING THE MEAT INDUSTRY**

# UPSIDE DOWN!



Model ML14, capacity 3,000 lbs. per hour.  
16' wide, 12' deep, 8'-6" high.

- Today's hog can be tomorrow's delivered ham!
- Chills wieners in three to five minutes.
- Makes peeling of skinless easier.
- Chills smoked meat in minutes and stops fat drip.
- Chills offal and freezes offal.
- Pays for itself in less than a year.
- Increases shelf life two to four days.
- Reduces inventory 80%.
- Doubles plant capacity without enlarging a building.

**A size to fit any**

**Packer,**

**Sausage Maker,**

**Smoked Meat Processor**

**or Slaughterer**

**from 2,000 lbs. per hour  
to 200,000 lbs. per hour.**



No Meat Packer or Sausage Maker can purchase this equipment without first seeing a cabinet in operation. Call FLAGSTONE 2-2800, Milwaukee, for an appointment.



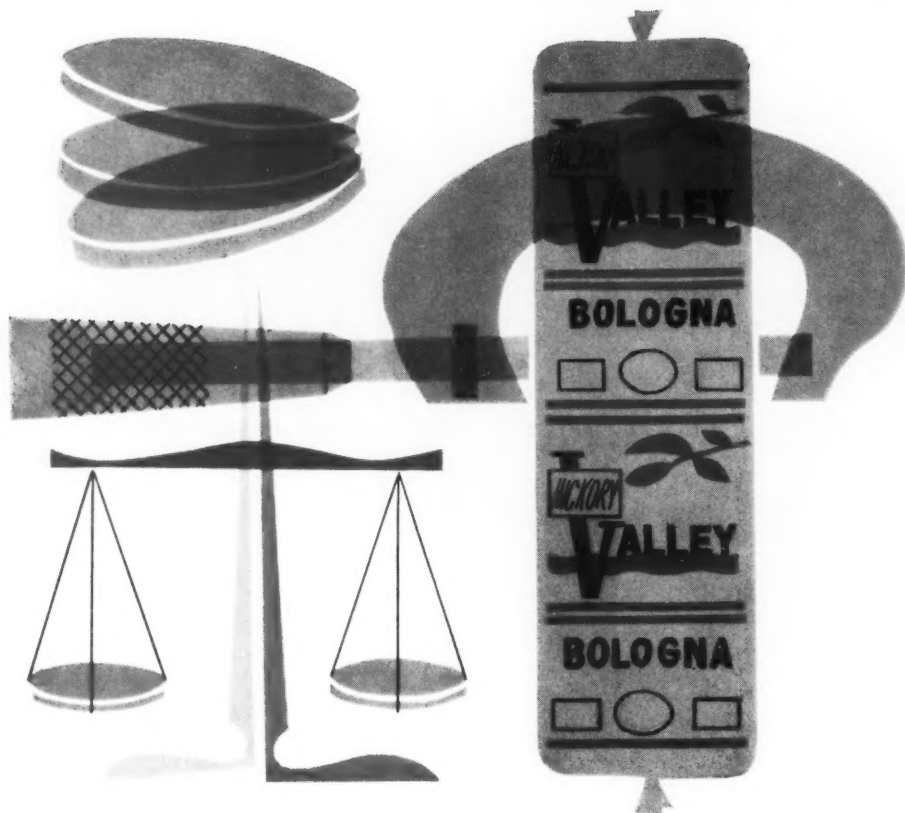
**GEBHARDT'S CONTROLLED REFRIGERATION SYSTEMS**

MANUFACTURED BY ADVANCED ENGINEERING CORP.

3625 W. ELM ST.

• MILWAUKEE, WISCONSIN

• FLAGSTONE 2-2800



## Which Fibrous Casing Gives Maximum Stuffed Uniformity?



ANOTHER  
BLUE RIBBON  
SUPERLATIVE

It's Tee-Pak Fibrous! A recent field survey revealed that Tee-Pak Fibrous gives packers the **BEST MAXIMUM STUFFED UNIFORMITY**—top, middle and end! This means more accurate weight control of unit packages in pre-slice operations—fewer lost pennies per pound! Call your Tee-Pak Man.

### Who's the largest exclusive meat casing manufacturer?

Tee-Pak, Inc., a multi-plant producer, is the largest corporation in the world devoted exclusively to the manufacture of meat casings. Casings are Tee-Pak's business! Satisfying your casing requirements is Tee-Pak's aim!



**Tee-Pak, Inc.**

**Chicago • San Francisco**

**Tee-Pak of Canada, Ltd.**

**• Tee-Pak International Co., Ltd.**

# THE NATIONAL PROVISIONER

December 3, 1960

VOLUME 143 NO. 23

## Vanishing Parasites

The news that the incidence of trichinae in hogs and clinical trichinosis in man has declined markedly in the United States during recent years (see page 17) should be welcome to pork producers and processors for several reasons.

In the first place, the vague unease that consumers may have felt about the wholesomeness of pork should disappear with the fading of this stigma.

Second, the development demonstrates that while it may not be possible to eradicate all animal parasites and diseases, some of them certainly can be reduced to minimal significance. Healthier animals are more efficient animals and, in the long run, should help producers reduce their costs.

Third, there will be far less ammunition than there has been in the past (that was little enough) for periodic sensational exposures of the dangers in pork and supposed widespread incidence of trichinosis in man. Thus, perhaps, we will have eliminated another of the flails with which ill-informed and self-seeking food faddists have belabored the meat industry.

We can see much merit in the suggestion made by the *National Hog Farmer* to discourage raw garbage feeding of hogs by denying a market to such animals. It does seem a pity that a tiny fraction of all the hogs produced should be allowed to serve as a reservoir for parasites and disease and thus to endanger many millions of animals which are fed wholesome materials and raised under healthful conditions.

## News and Views

**Net Earnings** of Geo. A. Hormel & Co., Austin, Minn., declined more than 22 per cent during the fiscal year ended October 29, compared with the previous year, and sales and tonnage also were lower, according to the company's annual report released this week. Fiscal 1960 earnings amounted to \$4,532,616, against \$5,839,104 in the 1959 year. The latest year's sales, at \$372,275,827, were 7.3 per cent under 1959's record-high \$401,722,839. Tonnage in the 1960 period dipped 3.8 per cent to 1,122,323,026 lbs. The 1960 net was equal to 1.2¢ per dollar of sales and 40¢ per cwt. of product sold, compared with 1½¢ and 50¢, respectively, a year earlier. Earnings per share of common stock were \$4.03, against \$5.11 in the prior year, after adjustment for the two-for-one common stock split in January, 1960.

"The decrease in earnings and the reduction in dollar sales volume were brought about, for the most part, by the declining price levels of dressed beef, together with totally unsatisfactory results in the beef operation, and by the constant problem of obtaining adequate margins on smoked meats, particularly hams and bacon," explained H. H. Corey, chairman of the board, and R. F. Gray, president. The officers reported that the board has voted to recommend to stockholders the adoption of a proposal to merge Hormel, Inc., into Geo. A. Hormel & Co. "The merger would make available to the company additional operating and capital funds with which to continue an expansion and modernization program," they said.

**A Mandatory** state meat inspection bill will be introduced in South Carolina by York County Reps. J. Bate Harvey and T. Hugh Simrill when the legislature convenes in January, the two lawmakers have announced. Harvey, who introduced such a measure two years ago, said the main reason it was not enacted then was because the state did not have the money to pay for inspectors. "We've got the money now," he noted. "We spend thousands of dollars each year to see that fertilizer is properly inspected, that gas tanks and kerosene tanks pump out the right amount, that scales show correct poundage, but we don't spend one nickel on our meat that goes on our tables." The state representatives said there now is only permissive law on the South Carolina books that allows cities and counties to adopt meat inspection laws. They indicated that their proposed law probably will be patterned closely after the Oregon inspection statute in regard to strict curtailment of the sale of uninspected farm-slaughtered meat.

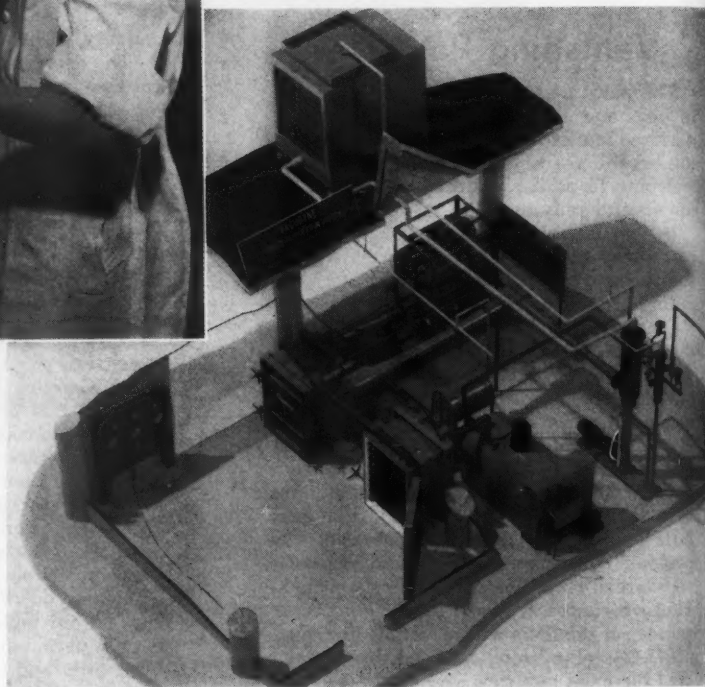
**A Record Price** of \$4,715 was paid for the grand champion barrow of the International Live Stock Exposition this week, while the grand champion steer brought \$16,725, well under last year's price of \$22,356 and the record \$31,050. The prize barrow, "Reliable," a Hampshire entered by nine-year-old Colleen Rae Callahan of Milford, Ill., youngest exhibitor in the show's history, was purchased for \$23 a pound by E. F. Dickey, president of Honeggers Feed Co., Fairbury, Ill. The grand champion steer, a 1,115-lb. Hereford entered by Kaye Pollack, 15, of Mount Auburn, Ia., was bid in at \$15 a pound by Ranch House Supper Club of Las Vegas, Nev., and Taylor's Restaurant of Ventura, Cal. Highest per-pound price at the big show was the record \$50.50 paid for the grand champion dressed lamb, exhibited by David Culbertson of Joy, Ill. Sure Save Food Marts, Chicago, purchased the 52-lb. dressed Southdown for a total of \$2,625.

**The Initial** offering of exhibit space and hospitality rooms for the 20th annual meeting of the National Independent Meat Packers Association is being made now to NIMPA associate members. The meeting is scheduled for Thursday through Saturday, April 13-15, at the Palmer House, Chicago.





ABOVE: American Meat Institute Foundation scientists prepare steaks for freeze-drying with pilot unit furnished by F. J. Stokes Corp. RIGHT: Model of the freeze drying equipment installed at the Quartermaster Food and Container Institute in Chicago. Installation reportedly cost approximately \$50,000.



## 'Hardware' is Now Ready for Freeze-Drying of Meats

**G**ROWING interest in freeze-drying and other dehydration techniques as food preservation methods was indicated by the record crowd of 450 food industry representatives who attended the two-day symposium held recently in Chicago by the Research and Development Associates, Food and Container Institute, Inc.

Various firms in the meat packing industry, two of which shortly will place freeze-drying plants in production, were represented at the meeting which featured descriptions of equipment by foreign and American manufacturers, as well as reports on the latest developments in package sealing.

Freeze-drying systems that can handle up to 100 tons of raw product per day are now available from the F. J. Stokes Corp., Philadelphia,

according to John F. Maguire, jr., manager of the vacuum processing equipment department. The firm has done considerable work on freeze-drying foods, including meat. Its most recent installation is the Thomas J. Lipton unit which is being used to freeze-dry chicken and mushrooms for an instant soup mix.

Maguire said that his company has developed a new approach that reduces the cost of freeze-drying many food products.

Stokes' standard line includes cabinet type units which will remove a pound of water for 4¢, including equipment amortization over 10 years, labor, power and heat. The layout includes drying chambers, condensers, refrigeration, handling equipment and heating, cooling and vacuum systems, all installed and ready to receive the food.

According to Maguire, the refrigerated condenser system offers two advantages over direct pumping: it possesses flexibility for drying different products, and drying expense is reduced after the equipment has been amortized. Package pilot plant units are available at a range of \$5,000 to \$35,000.

While it is possible to freeze the product during the freeze-drying cycle, this procedure is not recommended because of the slow speed of such freezing and the inefficiency of tying up expensive equipment for this task, he stated.

**VAPOR REMOVAL:** If vapor is not removed immediately from around the product and from the chamber during the drying cycle areas of higher vapor pressure will develop and the product may thaw at these points. Even though the ma-

terial refreezes, a change in texture and a collapse in the cells preventing the proper reconstitution of the product may take place.

Uniform heating of the product also is essential to avoid thawing in sections or a variation in the drying cycle at different points, resulting in a non-uniform product.

He commented that a reliable and adequate vacuum system is vital to proper freeze-drying. Fluctuations in vacuum or overloading the system can result in the loss of an entire charge of product or in damage to portions so that the product will not reconstitute uniformly.

The cost of removing water from any product can be lowered to 2.5¢ to 3.5¢ per lb., Maguire claimed.

It is cheaper to freeze and dry food under vacuum in one piece of equipment than to pre-freeze it and then freeze-dry in a subsequent step, said Dr. G. W. Oetjen, vice president, Leybold-Hochvakuum-Anlagen GMBH, Koln-Bayental, Germany.

Small changes in the temperature of the ice in the material during freeze-drying affect the quality of the product. For example, the quality of meat dried at -58° F. is much better than that of product dried at -43° F. The temperature of the ice also affects the drying time for the same product.

The ultimate level to which moisture is removed has a marked influence on cost since the time required increases as the residue decreases.

**SYSTEMS COMPARED:** Oetjen contended that a system using steam ejectors costs less to build than one using condensers and vacuum pumps. However, the decision as to which system is preferable depends on the temperature of the cooling water available and on the cost of electricity, steam and water. The decision also is influenced by the lowest ice temperature obtainable in the product with the equipment. Oetjen's company has developed a technique for measuring ice temperature by the equilibrium vapor pressure of the ice.

The use of expanded metal as the medium in contact with the frozen food during freezing-drying has reduced the time required from 12-16 hrs. to six to eight hours, reported S. E. H. Lefever, Vickers-Armstrong (So. Marston) Ltd., Swindon, England.

While his firm is still doing considerable research work, it has production models that can handle up to five tons per 24 hours in four cabinets. Each cabinet holds 30 trays on which the food is spread. The space between the heating plates is about 1.5 in. when open and about 0.375 in. when closed. The trays are interlocked so that the whole group can be moved in or out of the cabinet as a unit.

A system for moving the heating plates into close contact with the material being freeze-dried, the use of expanded metal layers between the heating plates to facilitate the

escape of vapor and introduction of heat, and a vacuum system employing a steam jet ejector in combination with a condenser and water jet ejector, are features of the freeze-drying equipment developed by A/S Atlas, Copenhagen, Denmark, according to its representative, Dr. Ettrup Petersen.

Several of the firm's units have been delivered to an American company. The freeze-drying cabinets are cylindrical better to withstand outside air pressure and the mechanism for exerting pressure on the heating plates is totally enclosed to prevent leaks, Petersen explained.

The aluminum trays hold about 20 lbs. each and the total cabinet charge is about 600 lbs.

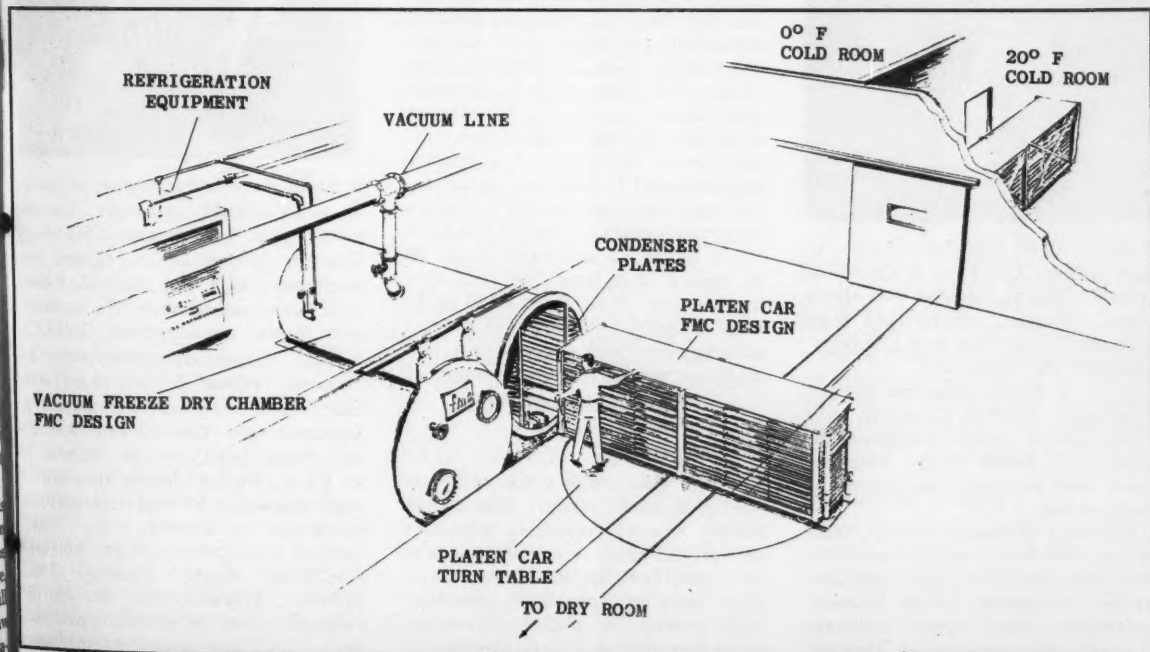
Superheated water at 280° F. is used to heat the plates with the rate depending on water velocity. In later periods of drying the water temperature is lowered to 140° F.

The vacuum system consists of two double-duty units and economy in steam and water use is achieved by cutting these systems in and out in accordance with the load.

**TEMPERATURES:** Dr. Petersen showed charts on the freeze-drying of a 600-lb. charge of cooked minced pork which required six hours. While the temperature at the interface between the meat and the expanded metal rose from 5° F. to 140° F., the temperature of the ice in the product was maintained at 2° F. to 20° F.

Freeze-dried product is normally hygroscopic. If the moisture content

FMC SYSTEM features a platen car that can be loaded and unloaded with product in adjacent cold or freezer rooms.



of freeze-dried product is 0.7 per cent at the end of the cycle, it will rise to 1.6 per cent when the vacuum is broken and to 3.1 per cent after 30 minutes in air of 60° F. and 70 per cent relative humidity. When properly packaged, the freeze-dried meat will have a minimum shelf life of one year at 70° F. and six months at 95° F., he pointed out.

An A/S Atlas plant consisting of four cabinets with the vacuum plant, and having a capacity of four tons per 24 hours, costs about \$175,000, f.o.b. Northern European port. This



1. Robert Graf, associate director of food division, QM Food & Container Institute, Chicago, reviews with Henry Furgal, manager, concentrated food development, Armour and Company, features of A/S Atlas unit.

2. Dr. C. H. Koonz, associate director of research, Swift & Company, and William Krone, vacuum equipment division, F. J. Stokes Corp., Chicago, review heat transfer requirements of freeze-drying.

3. Dr. Virgil Wodicka, director, food division, QM Food and Container Institute, and Dr. D. M. Doty, associate director, American Meat Institute Foundation, chat about progress in tendering dehydrated meats.

setup requires about 40 tons of steam and 2,000 Kwh. per shift, observed Petersen.

To assure uniform quality in freeze-dried product, it is essential that the operating cycle be monitored with instruments, commented John E. Blaine, jr., president of Del-Vac Engineering Co., Inglewood, Cal. His firm has developed a programming system with central control console for its freeze-drying installations.

Long-life, low-maintenance vacuum pumps that will pull a vacuum of 25 to 50 microns during the last stages of drying help in turning out products with a moisture level of 2 per cent, he declared.

Freeze-drying units manufactured by the firm have shelves made from 2-in.-thick aluminum. Coils are cast directly into the shelves. This construction permits the use of high pressure and rapid velocity liquids to chill the plates down to -120° F. or heat them to 212° F., with no greater temperature spread than 1° from point to point on the plate, Blaine asserted. He described several pieces of freeze-drying equipment which the firm manufactures, including a complete unit which weighs 2,000 lbs., is caster-mounted and is intended for research.

A system that is engineered to freeze out 2,500 lbs. of ice at -122° F. in 12 hours requires an area of 18 ft. x 24 ft. and costs about \$67,000, stated Blaine.

**CONTINUOUS:** Continuous freeze-drying is practical from an engineering standpoint, claimed Gerald W. Bard of Chain Belt Co., Milwaukee. His firm, which has installed continuous dehydrators for tea, coffee, orange juice, etc., feels that one of its 52-ft. long x 12-ft. diameter continuous vacuum dehydrators could be modified to maintain a suitable profile of energy, i.e., a balance between cold to hold the ice formation and the heat needed to induce vapor sublimation. Such a chamber could house 12 conveyor levels 60 in. wide x 43 ft. long. The total surface area would be about 2,360 sq. ft. with a travel length of 473 ft. Assuming a six-hour drying cycle, this machine would have an output of

[Continued on page 35]

1. Major Gen. Hugh Mackintosh, executive director, Military Subsistence Supply Agency, discusses place of dehydrated foods in military procurement with Frances W. Tauber, manager, food and packaging development, Visking Co., and vice president of the Research and Development As-



sociates, Food and Container Institute.

2. Julius Zillgitt, manager, experimental and development division of Geo. A. Hormel & Co., renews acquaintance with Col. John D. Peterman, post commander, Ft. Jackson, and former commandant, QMF&CI.

3. A. C. Edgar, assistant director of research, Wilson & Co., chats with Col. Roland Isker, executive secretary, Research and Development Associates, Food and Container Institute.

4. Sample of freeze-dehydrated meat processed by Vickers-Armstrong equipment is examined by Stuart Lefever, production manager, Vickers-Armstrong (South Marston) Ltd., Swindon, England, and Dr. Martin Peterson, chief of scientific publications, Food and Container Institute.



## Garbage-Cooking Has Reduced Trichinosis Sharply But 'Leaks' Need Attention, MID Consultant Says

The incidence of trichinae in hogs and clinical trichinosis in man has declined markedly in the United States since state legislation has made mandatory the cooking of garbage intended as swine feed, the First International Conference on Trichinosis, held recently in Warsaw, Poland, was informed by Benjamin Schwartz of the Agricultural Research Service, U. S. Department of Agriculture, Beltsville, Md.

A world authority on trichinosis, Dr. Schwartz represented the USDA Meat Inspection Division at the meeting as parasitology consultant.

The requirements for the cooking of garbage, enacted in the various states beginning in 1954, were enforced to check the spread of vesicular exanthema, a serious virus disease of swine, but the benefits that accrued from the prophylactic procedure were much greater than the prime purpose, he explained.

The incidence of trichinae in garbage-fed pigs reached about 11 per cent in some areas on the Atlantic Seaboard and continued unabated until the enforcement of the garbage-cooking laws, Dr. Schwartz said, but then declined in about five years to 2.2 per cent, with significant infection accounting for only about half of that. The current significant infection rate in farm-raised swine is around 0.15 per cent.

"Since garbage-fed swine constitute at most not over 2 per cent of the pigs slaughtered in the United States," Dr. Schwartz pointed out, "the extent of the significant infection with trichinae in the total pork that reaches the public is now at the low level of only somewhat above 0.15 per cent."

Data on known cases of clinical trichinosis in the U. S. during the 10-year period 1948 to 1957, compiled by the U. S. Public Health Service, show a high of 487 cases for 1948 and a low of 178 for 1957, with a gradual decline since 1954, paralleling the decline in the frequency and infection rate in swine.

Despite the improvement of the past few years, the speaker said, "it is evident that the current prophylactic procedures against the source of human trichinosis—the garbage-fed pig—still leave much to be desired. The existing imperfections in the current procedures of sterilizing garbage by heat to destroy trichinae must be eliminated to reduce, and ultimately prevent altogether, the survival of live trichinae present in bits of raw pork that

might be contained therein."

Dr. Schwartz suggested that contamination of garbage from non-pork sources, such as rats and other mammals that may be eaten by pigs occasionally, should be considered in tightening present regulations.

## Magazine Urges Market Ban on Raw Garbage Hogs

A market ban on hogs fed raw garbage is being urged by the *National Hog Farmer*, Grundy Center, Ia., which says that the 18,631 hogs on such feed in September "are not needed on any market" and are "a hazard to the customers of the packers and retailers who take these hogs."

An editorial in the December issue of the publication points out that hogs fed raw garbage "represent the greatest identifiable source of trichinosis, the only possible threat of vesicular exanthema, a stumbling block to hog cholera eradication that must be eliminated some day."

While garbage-cooking laws and limited inspections have made "noteworthy progress" in stamping out raw garbage feeding, "we think it's well past the time for some other people to help," the monthly publication emphasizes.

Noting that the offending animals represent only one head out of about 1,500 of the nation's hogs going to market, the editorial continues: "It (the number) just can't mean a thing to a single slaughterhouse. Hogs are never that short in supply nor so expensive to any killing plant that a single raw garbage hog is needed. Someone in the marketing channels knows the origins of most of the hogs that go to slaughter. A good many packers won't know, but they buy from buyers who can find out."

"The simplest method of shutting off raw garbage-fed hogs is for the first marketing agency to insist, in known garbage-feeding areas, that garbage-fed hogs should be accompanied to market with a stub from a state inspection report showing that they were fed on cooked garbage."

"This attitude can give support to regulatory officials and require better inspection service. It can whip indifferent feeders into line faster than the slow, due process of law. . . . This is a type of project that any individual company can work on and be sure of progress. The killing plant that insists it won't take any raw

"Assuming that the very significant reduction of trichinae in swine and the corresponding reduction of human clinical trichinosis during the past few years are intimately connected, there is reason to expect a continued decline in swine and human trichinosis if the current trichina prophylaxis procedures are tightened and improved," he observed.

garbage hogs is protecting its customers and still not driving away important customers. In each of 19 states, we're talking about less than 1,000 hogs on raw garbage in September. Processors can send those hogs back to the feedlot to die a natural death and never miss them.

"We would gain prompt compliance with cooking laws if we can make it progressively tougher to market raw garbage-fed hogs. The people who feed them should be the only market for this kind of pork."

## Sanitary Inspection Shift Recommended in Nebraska

Curtailement of the sanitary inspection powers of the Nebraska State Department of Agriculture and Inspection has been recommended by the government reorganization committee of the State Legislative Council.

The committee proposed that inspection of all premises used for manufacturing or processing human foods, as well as retail food stores, hotels, motels, inns, etc., be shifted to the State Health Department. Sanitary inspections involving food for human consumption are more properly a function of the State Health Department than of the agriculture agency, the committee said.

## Kansas Farm Bureau Backs State Meat Inspection

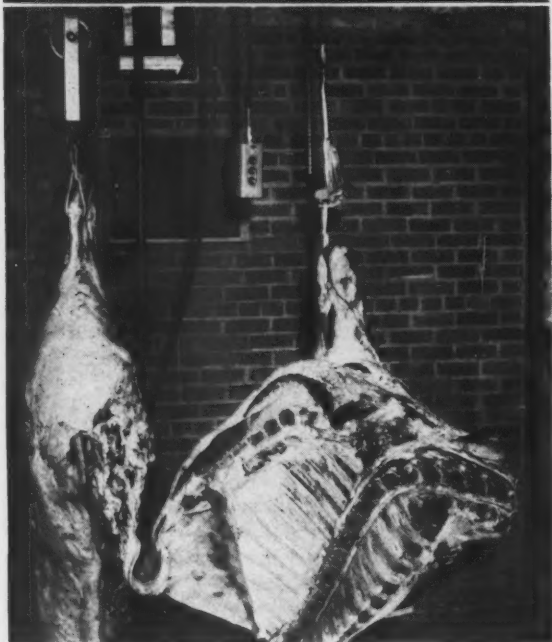
State meat inspection has been endorsed by the Kansas Farm Bureau. A resolution passed by the group at its state convention in Topeka reads: "We will support a program of state meat inspection, based on standards equivalent to federal inspection, which shall be made available to all red meat processors not eligible for federal inspection."

## FINANCIAL NOTES

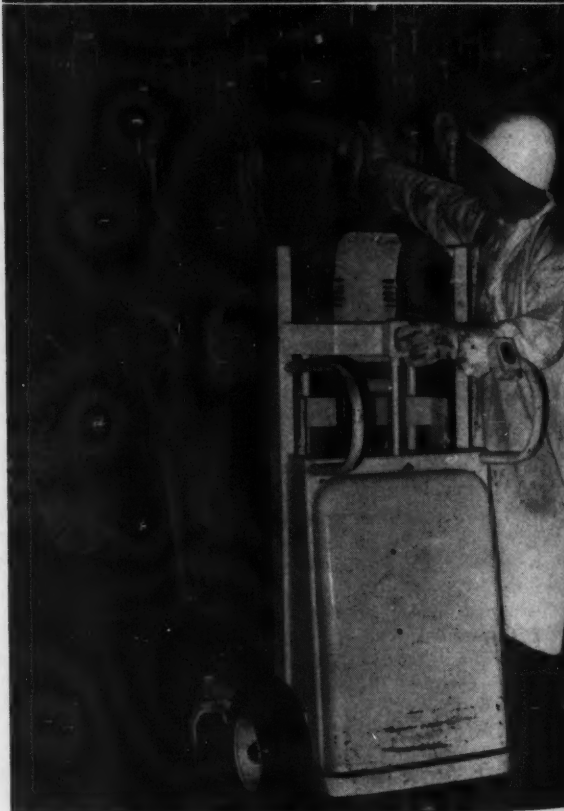
The board of directors of Tobin Packing Co., Inc., Rochester, N. Y., has declared a regular quarterly dividend of 20¢ per common share, payable January 3 to stockholders of record on December 15.



TOP LEFT: Plastic loops are inserted in forequarter gamas as sides are lined up on loading dock. BOTTOM LEFT: Two-chain dropper simultaneously lifts forequarter while it lowers hindquarter. Butcher completes ribbing operation as quarters are held in this position by two-chain dropper.



TOP RIGHT: Extending outward beyond overhead rail drop point, loading dock plate provides maneuvering area level with reefer car flooring for buggy. Hydraulically-powered buggy pan lifts quarter to take slack from chain. BOTTOM RIGHT: With finger-tip control, modern lugger moves quarter to correct height to hook loop onto permanently-placed hanger which is found in reefer car or refrigerated trailer.



**A** COMPLETELY new concept of beef handling is being explored on a test basis by Armour and Company, Chicago. Cardinal to this test is a newly-developed plastic hanging loop for both the fore and hindquarters of animal carcasses. The device eliminates the conventional beef hook and assures positive suspension of beef quarters in transit.

The decision to make a broader test has been based on favorable findings of limited test shipments during which the various component parts of this beef handling system underwent refinement.

Armour's expanded test program hopes to solve one of the most vexatious problems confronting a beef dressing plant—downed beef, says R. N. Roegner, methods engineer and coordinator of the test findings. Often in conventional rail or truck reefer shipments of beef, with beef hanging from metal hooks, a certain number of quarters may become unhooked or tear loose from the hook. In falling to the floor, the quarters may become soiled and damaged, necessitating additional trimming.

Although claim adjustments with the carriers can protect the retailer against financial loss, these procedures don't really satisfy him because he wants beef to arrive in satisfactory condition and not claim settlements, observes Roegner.

The company became highly interested in a new beef hanging and handling technique developed by A. Reich & Sons, Inc., Kansas City, Mo. Of basic interest to

## Plastic Loop is Nucleus of New Beef Handling Concept

Armour was the promise of being able to eliminate downed beef, thereby assuring customer satisfaction.

Accordingly, Roegner established tests to evaluate the technique and to test it at the St. Paul plant in cooperation with M. E. Barnes, St. Paul area manager.

**MAJOR COMPONENTS:** The Reich equipment has three major components: a beef dropper for lowering the hind and inverting the forequarter; a beef buggy for moving the quarter into the refrigerated vehicle, and a plastic handling loop.

The beef dropper is an electrically-powered lowering and lifting unit that is trolley-mounted on the loading dock rail. It is moved and locked in position beside the rail or truck reefer being loaded.

At present, Armour is inserting the plastic hanging loops at the loading dock. After phase one (the plant-wide shipping evaluation) is completed, management intends to explore the possibilities of inserting the plastic loops on the beef dressing floor, Roegner says.

After the dropper is locked in position on the rail, the carcass is pushed onto the glide-off which feeds directly onto the leaf chain that lowers the beef trolley.

When the carcasses for the load are assembled on the rail, an employee opens the fore shank gam and inserts the plastic hanging loop. This double-eyed loop, which is crossed over in a figure 8 overlapping locking pattern, is 0.43 in. deep and 0.37 in. thick. This size was selected for strength after testing showed that smaller

sizes lacked the strength to withstand the swaying-jarring pressure of transportation.

The eyes of the loop inserted in the fore shank gam are placed on a hook of the lift chain of the beef dropper. As the hind is lowered, its weight causes the alternate chain to rise, inverting the forequarter automatically.

**PREDETERMINED LEVEL:** The operator then pushes the side into the dropper which automatically lowers the hindquarter and lifts the forequarter to a predetermined level. The unit can be button-controlled, if desired.

When the side is in this position, an employee completes the ribbing operation, leaving the two sides suspended from the beef dropper.

An operator using a Reich beef buggy moves into position, lowering or lifting the buggy's carrying bucket until there is a slack in the beef dropper chain. Then he unhooks the quarter from the chain. The conventional trolley hook is removed from the hind and replaced with the plastic loop.

The beef buggy, which is moved manually, is powered by a 12-volt battery and has a high-speed, hydraulically-operated lift on the bucket. For ease of movement, the front wheels of the unit are swiveled. The highly-maneuverable buggy moves easily in and out of rail or truck reefer units. Pronounced car or truck floor height differentials can be overcome by the use of either magnesium combination adjustable level dock boards or incline dock boards.

After it is moved into position inside the refrigerated vehicle, the bucket is lifted to permit easy insertion of the plastic loop on the permanently-installed sliding metal hook developed jointly by Armour and Reich.

These sliding hooks are spaced in the reefer vehicle with sufficient density to permit full utilization of the space. To achieve this, about 40 extra units generally are required over the actual number needed for the quarters hung.

**LOCKING PLATE:** This hook underwent field development to assure a perfect trouble-free holding device. Initially, the holder hook was opened. However, the hung quarter often would jump clear of this hook.

Reich developed a locking plate that closes the hook gap and remains securely in position during transit, but which can be lifted quickly out of the way and at-

[Continued on page 35]



R. N. ROEGNER (right), Armour methods engineer, demonstrates self-locking features of newest hanger to Gregory Pietraszek, NP technical editor. On desk are various models of plastic loops that have been tested by the firm.



# Accountants Speak out at AMI Convention on PLANNING AHEAD FOR PROFITS

*"It is not enough for accountants to talk to accountants."*  
—Roy Stone, secretary and assistant treasurer of American Meat Institute.

*"Primarily it is in planning that the modern accountant and controller is of value to his company."*—C. A. Bastow, controller of The Cudahy Packing Co.

*"Management can best earn profits by planning for them in advance."*—John L. Mitchell, controller of the Fischer Packing Co.

*"We hand management the tools, but we don't show them how to use them."*—Herman C. Heiser, partner, Lybrand, Ross Bros. & Montgomery.

*"In tax work we learn quickly that all we can do is help close the valve that diverts part of income to the government."*—John P. Lindgren, Arthur Andersen & Co.

## ROY STONE OF INSTITUTE DESCRIBES WORK OF ACCOUNTING COMMITTEE

**T**HE AMI accounting committee is an active group of 28 members and an important feature of its meetings is the interchange of ideas.

In an effort to help the industry do a better job accounting-wise, the committee is attempting to develop and disseminate accounting information which can contribute to improved industry operations. In this connection, it first behooves us as accountants to provide the necessary tools so that management people can see where they are going—that we not be just bookkeepers to show them where they have been.

It is not enough for accountants to talk to accountants; accounting-minded managers must talk to managers so that more management people in the industry will realize the importance of making use of the management information given them.

Dr. Herrell DeGraff of Cornell University at the Institute's 1960 convention (see page 65 of the NP of October 1, 1960) brought out how accountants and controllers can help management with their profit planning and control problems. He told the heads of your companies that they are missing a real bet if they are not looking to your division of the business as a part of top management essential to successful operations planning and control.

Such talks, however, must be repeated again and again and the job of making this sale to management will be a continuing one for the Institute and its accounting



ROY STONE

committee, through talks to owners and managers of member companies at conventions, the spring executive management meeting, and at regional meetings.

As a basis for these talks, the Institute is using a simple statement of accounting principles (see below) developed by the executive committee of the board of directors.

Some tools, among others, which can be used to put these principles into effect include:

- (1) The use of incentives, including bonuses, for salesmen to do a profitable selling job, using the costs and selling prices you have established as standard;
- (2) budgets for buying, processing and selling operations and control of variances;
- (3) weekly profit and loss statements to permit more frequent checking of operations;
- (4) up-grading the control or controller function to police and pin-point responsibility for results, and
- (5) control of buying operations by the product department.

This is a very simple statement of a complicated problem, but I won't attempt to expand on it other than to repeat that to be of value the accounting information provided must be used. Once adequate information to control daily operations is available, it then becomes essential to transfer that information into an adequate control of sales, purchases and production to achieve the goal of a daily profit. That's where management is the important factor.

Unless management is sold on the use of accounting information for operations control, and unless the company head is behind such a program, accounting will never be an effective management tool.

The accounting committee has under way plans for a

### AMI Accounting Principles

#### 1. Know your costs. (These are the facts.)

This involves all the accounting techniques which might be applied in determining what your actual costs are. Checks of the cost system should be made to insure that full costs, including overhead, are ascertained. Inclusion of expected profit before income taxes as a cost is a technique which may be helpful in planning for profit.

#### 2. Use your costs. (Don't ignore the facts.)

This requires the proper application of costs in the purchase of livestock and the establishment of selling prices, and in controlling operating costs. Any cost figures which are not employed in buying, selling or operating are only of historical interest and may be an expensive luxury.

#### 3. Recover your costs. (Police the use of the facts.)

This means management must take the steps necessary to control operations so as to insure an adequate return for the business. Without this function, the first two become meaningless. For example, the establishment of a sound price list based on accurate cost accounting contributes nothing to profit unless the price list is a reality in the market place.

Always



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THE NATIONAL PROVISIONER, DECEMBER 3, 1960

presentation either to the Institute's board of directors or to the next executive meeting on the need for increased budgeting in this industry.

The feasibility of budgeting in this industry was explored by a subcommittee of the accounting committee, of which Ken Woodruff, Hygrade Food Products Corp., is chairman. After reporting its conclusion that budgeting is feasible in this industry, the subcommittee developed material on this subject, which will be made available as background for industry accountants who may wish to install budgeting systems.

Certainly, if the industry makes greater use of budgeting for a profit, so that there is better planning and coordination of individual company activities, such a development should lead to improved management, better operations and a better industry.

Better accounting often is hard to sell to management because of the expense involved and the feeling that the value of cost information must be discounted because the product must be sold for what it will bring. However, budgeting goes far beyond product costs and gives management other tools for control. Therefore, if management can be sold on the use of budgeting for profit planning and control, good cost accounting will follow as a result.

Good cost accounting also will come to many small companies as a by-product of their use of accounting machines for other purposes. This is one reason why developments in accounting machinery have been followed with interest by the accounting committee. The group developed a report which was transmitted to the industry entitled, "Methods and Procedures for Evaluating Machine Accounting."

The accounting committee's activities cover the entire field of the application of accounting in this industry. The group has issued many special reports, including those dealing with weekly profit and loss statements; weekly budgeting of profits; the cost of small orders; the application of the break-even point; the effect of volume changes upon unit costs and earnings; yields; fringe benefits, and accounting for pension programs. It also has transmitted to the industry a number of reports made by committee members on special phases of their accounting procedures which the committee felt would be of interest.

Surveys also have been conducted by the committee, including some relating to overhead allocation, to depreciation rates and to hog killing and cutting costs.

The hog killing and cutting survey showed substantial differences in the costs reported, and thus was typical of similar surveys conducted in this and other industries. Such differences in costs undoubtedly are due, in part, to differences in accounting procedures being followed by the various companies. One important conclusion to be drawn from the study is that probably a greater portion of the variations than might be expected stems from differences in efficiency. These differences in efficiency should emphasize the need for each company to consider what its raw materials are worth to it in the light of its costs, or what it must sell its products for in the light of its costs, in order to make a profit.

The survey of depreciation rates in the meat industry has been found valuable by a number of companies in negotiations with representatives of the Internal Revenue Service. This survey, together with a report on the pros and cons of item depreciation rates vs. group or composite rates, has provided members with helpful background material.

The survey on methods of allocating overhead expense has continued to have value as background on

industry practice and as background for continued study of this subject.

It is important for the management of each company to analyze its own cost situation as a means for improving its profit opportunities. Cost surveys are not a substitute for good management or for a packer's own cost figures. Differences in plant layout, degree of mechanization, efficiency, location, accounting procedures, products mix and many others make comparison extremely difficult. Nevertheless, it is obvious that lack of good accounting procedures and information is a factor in the operations of many companies. Actually, some companies still operate by "rule of thumb," but these are getting fewer and fewer. To the extent that individual companies improve their accounting and other management procedures, the industry itself will be better-managed and improved.

**THE NEW BOOK:** The accounting committee has been working on the development of a new accounting book to take the place of the Institute's book published in 1943. This new book is being written under the auspices of a special subcommittee, of which Ted Redman of Swift & Company is chairman. Actual writing is being done by Professor Gillespie of Northwestern University, a well-qualified authority who already has written several books on accounting subjects, including the first textbook on standard costs. More recently two books by Professor Gillespie have been published by Prentice Hall entitled, "Systems, Methods and Procedures" and "Cost Accounting Control." Professor Gillespie has visited a number of meat packing companies to obtain material and assistance. He will visit other companies as work on this book proceeds.

Part I of the book is intended to provide material for use in the home study course in accounting at the Institute of Meat Packing at the University of Chicago. The Institute of Meat Packing is sponsored jointly by the University and by the AMI. These chapters will be written simply so that they can be understood by foremen and other non-accountants who take these courses as a means of improving their knowledge of industry operations.

Parts II and III of the book will be written for industry accountants and for top industry executives who already are well versed in industry accounting practices. As you will note, Part II of the book will deal with all phases of accounting for a meat packing business, and Part III will cover a number of specialized subjects from the standpoint of their application to the meat industry.

Although the committee has been busy in a number of directions, it also has been aware that some of the concepts which have come to the fore in accounting literature, such as direct costing, return on investment concept, etc., may have value for this industry, despite the fact that packing companies have not gone in for accounting detail and theory to the extent that many industries have. Maybe this is part of the industry's problem.

Special reports on these subjects have been made by committee members whose companies have undertaken use of such accounting concepts. Such presentations of experience have encouraged exploration and experimentation by others. This industry may be led thus to discover that accounting procedures employed in other industries may be adaptable to ours.

In the last two years, out-of-town meetings have been held at Oscar Mayer & Co., Madison, and Geo. A. Hormel & Co., Austin. These sessions have proved so worthwhile that we will continue them as a regular feature of our program. A two-day meeting requires a



great deal of preparation, and we are greatly indebted to the industry-minded companies and individuals that have made them so successful.

While we can't anticipate all the problems which individual companies may be encountering, we can say that the accounting committee is a good place to go for

help. More often than not, another company successfully has solved a problem similar to yours and is willing to share its experience. Many times a member is able to arrange a trip to another member's plant to observe a piece of equipment or some other new development in operation.

## DEPRECIATION, DEFERRED COMPENSATION AND EXPENSE ACCOUNTS

**I** MUST disclaim any ability to suggest how your business profits might be increased since in tax work we learn quickly that all we can do is help close the valve that diverts part of income to the government. Actually we have more than one valve. After the business profits are earned, aside from the corporate income taxes or partnership taxes that might be involved, the individual taxes come into play. The whole problem is one that affects not only the business enterprise, but also the individuals who participate in it.



J. P. LINDGREN

I have selected three areas to comment upon. The first area of depreciation is primarily a problem of the business enterprise.

The second area involves deferred compensation, a subject of much interest today.

The third area concerns both the company and the individual since it involves the business expenses of individuals.

In the field of depreciation, the most significant development has been the Hertz case, which was decided by the U. S. Supreme Court on June 27. By way of a quick background, I might say that for 40 years the standard practice in depreciating assets was to use their estimated physical life and to depreciate over that period.

Starting with the 1954 tax law, the IRS rather changed that concept and began to argue for the idea that an asset must be depreciated over its useful life to the particular taxpayer. This made quite a difference, especially when coupled with the fact that under the 1954 code, new methods of depreciation were available, including accelerated methods which call for writing off the cost of an asset over a much shorter period of time. The Supreme Court's decision involved several related problems.

In the Hertz case, automobile leasing companies were buying cars and using them for perhaps no more than a year and a half or two years. They adopted accelerated methods of depreciation and used an estimated life of about four years, thus reducing the cost of the cars substantially in the first couple of years. The cars then were sold and the company was able to take advantage of the capital gain provisions of the code on the profit from the sale because the fast depreciation had reduced the remaining cost to quite a bit less than the fair value.

**SHUTS THE DOOR:** It is always a delightful situation when you get an ordinary situation on one side and a capital gain on the other; this is the kind of tax-paying we all like to do. Unfortunately, the court says you not only cannot do it under the 1954 code, but also that you never could do it. It says that when you use a fixed asset in your business, you must depreciate it over its useful life in your own company. Some companies which acquire fixed assets and which do not use them for their entire physical life, have probably been depreciating

them for many years in excess of their useful life.

The decision brought in an entirely different concept. It has been common practice to consider salvage value in setting the amount of depreciation to be taken. Salvage value has not been very well regarded and, in many cases, salvage value has been completely ignored. Salvage value, of course, was very important in the case of the automobile-leasing company, because the resale value was very high. The court said the company must use the resale value. This depreciation principle applies to all companies.

The decision of the court was five to four and this in itself creates a problem. Many tax men feel that the majority opinion was ill-advised, but there was no further appeal. The IRS, I believe, was very happy to see this decision and has sent out a questionnaire which attempts to discover taxpayers' reactions to depreciation problems; their practices in this area; whether they have made changes in what they have been doing; whether they have changed estimated life; whether they have changed depreciation rates, and whether they have given consideration to salvage value.

Following the return of this questionnaire, the Internal Revenue Service will probably take another look at the depreciation question. I do not know whether we will have additional legislation.

Is there anything we can do in the light of the Hertz decision? One thing we might consider: If a company has situations where assets have been depreciated over a longer period than their actual life in the business, it might be wise to make a historical review of retirement practices, because it is very likely that in the near future, asset lives will have to be reappraised and reevaluated. Any studies made now would support the life that may have to be established in the future and might be very helpful.

Another practical effect of the decision is that old Bulletin F—which has been sort of a Bible in handling depreciation problems—has been reduced in significance. The bulletin is based entirely on physical life and now the emphasis is on useful life in your own business.

I think there will be a reappraisal of the whole question; anything done at this time to anticipate that reappraisal will be desirable.

There is always the question when we face a change in administration practice and court decisions: Should a company that has been getting by with somewhat different practices voluntarily change, or should it wait to be told by an agent that it should change? I am in favor of knowing what the problems are in the case of your own company and your own returns. Whether you then choose to make a complete change is a practical matter for you to decide.

I think you will have to give realistic significance to salvage value if you have not already done so, and I think you should be ready for a change in asset life in case you have assets that have not been retained for their full economic life.

**DEFERRED COMPENSATION:** The second area I want to discuss is that of deferred compensation. This is a

# LIQUIDATION SALE

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This is a **complete** plant offering, from Ty-Linkers to Typewriters . . . **nothing has been removed.** Because there is such a complete selection of well maintained, late style equipment offered, we suggest you plan to attend this sale and take advantage of the many money **saving** opportunities.

**sale dates DEC. 14 & 15**

INSPECTION STARTS MON., DEC. 12TH

## PARTIAL LISTING

### SAUSAGE KITCHEN

- A-3159—TY-LINKERS: (2) mdl. 114AC, w/stainless steel Linker Tilt Table.
- A-3147—ROCKFORD FILLERS: (2) mdl. "A".
- A-3141—CUTTER: Boss Chop Cut Size 70-6. 700# capy. w/100 HP motor
- A-3144—MIXER: Globe 1000#, vacuum type, air tilt, 10 HP. motor.
- A-3187—FROZEN MEAT CUTTER: GEMCO mdl. 12-24 RF, 3 HP. mtr.
- A-3182—CLIP APPLIER: Cry-O-Vac mdl. CG-C, w/Vacuum unit mdl. CW-B.
- A-3162—FAMCO LINKER: mdl. H, for 5" links, 1/4 HP. motor.
- A-3340—SAUSAGE LINKERS: (2) Ace, 1/15 HP.
- A-3134—TABLE: stainless steel top, 40" long x 30" wide x 28" high.
- A-3156—CASING APPLIER: Buffalo.
- A-3151—STUFFERS: 500# capacity. (2) Boss (1) Buffalo.
- A-3170—AIR COMPRESSOR: Westinghouse type 2-G, single stage, 1/2 HP.
- A-3130—LOAF OVEN: Advance #335, gas fired, w/5-shelves 5" long x 22" wide.
- A-3131—DIP TANK: gas fired, stainless steel, 38" long x 14" wide x 14" deep.
- A-3136—GRINDERS: (2) Anco #866, — 1 w/St. Louis Head, 40 HP. mtr. — 1 w/Enterprise Head, 15 HP. mtr.
- A-3146—STUFFING TABLE: stainless steel top, 9'5" long by 45" wide x 35" high, angle legs.
- A-3157—STUFFING TABLE: stainless steel top, 6' long x 46" wide x 34" high, w/1" lip 22" apron, pipe legs.

### HAM, BACON & SMOKED MEATS

- A-3239 PICKLE INJECTOR: Anco #992, 9-needles.

- A-3230—BACON PRESS: Dohm & Nelke Jr. 5 HP.
- A-3229—BACON SLICER: U.S. mdl. H.D. #3, w/6" stainless steel shingling conveyor.
- A-3226—CLIPPER: Global Industries mdl. B-1, w/ 3' x 2' stainless steel table.
- A-3220—BACON COMB. HANGERS: stainless steel, 8 - 9 - 10 Prong & 25 Bacon Hangers Stands.
- A-3238—PORK-CUT SKINNER: Townsend #35.
- A-3219—SMOKEHOUSE: Atmos, cabinet type, galv., 9'8" long, 15'4" wide, 13'6" high, 4-sets doors, Powers controls, 9' to top of rail, Iron Fireman Smoke Generators, steam heat.
- A-3214—PRESS: Globe Hay mdl. H.P., hand operated
- A-3222—SMOKEHOUSE TREES: 36" x 12", open ends, 3 - 4 - 5 stations.
- A-3224—TABLE: stainless steel top, 9'5" long x 3'8" x 33" high, angle legs.
- A-3227—HAM PRESS: Sheet Metal Eng. Co.

### MOLDS

- A-3199—MEAT LOAF PANS: (50) stainless steel, round, 8" dia. x 1-1/2" deep.
- A-3200—LOAF PANS: (242) stainless steel, 10" x 5" x 3-1/2" deep.
- A-3201—HAM MOLDS: (12) Globe Hay #116, stainless steel, 12-7/8" x 6-1/2" x 5-1/2".
- A-3202—HAM MOLDS: (91) Globe Hay #112, stainless steel, 11" x 6" x 5-1/2".
- A-3203—HAM MOLDS: (42) Globe #11, w/ratchet covers.
- A-3204—HAM MOLDS: (25) Anco #0-A, stainless steel, 5-1/2" x 11".

- A-3205—HAM MOLDS: (32) Anco #0-C, stainless steel.
- A-3206—HAM MOLDS: (30) Adelmann #2-0-H-E, stainless steel.
- A-3212—PRE-SLICING MOLDS: (21) stainless steel, 4" x 4" x 24" (Anco & Globe mixed)

### LARD & RENDERING

- A-3046—GRINDER: Enterprise mdl. 4566, 25 HP.
- A-3288—COOKER: Anco 5' x 12', jkt'd. heads, direct drive thru D.O. James Reducer, 25 HP.
- A-3289—COOKER: Anco Laabs 5' x 12', jkt'd. heads, direct drive thru D.O. James Reducer, 25 HP.
- A-3282—COOKER: Dupps (blood) 5' x 12', flat head, chain drive, 30 HP. mtr.
- A-3287—COOKER: Anco 5' x 10', flat head, 20 HP. motor, style #3 drive.
- A-3257—LARD CARTON FORMER: Peter type EJ, #227, 1 & 2 lb. head.
- A-3049—FILTER PRESS: 24-18" x 18" recessed plates, open delivery.
- A-3052—CURB PRESS: Anco 150 ton, w/hydraulic steam pump, includes extra steam pump.
- A-3255—EXTRACTION PRESS: Anco, 15 HP. mtr. w/magnetic separator belt.
- A-3286—CONVEYOR: flight type, (for feeding press) 12' long.
- A-3292—HASHER-WASHER: Anco, 7'6" long x 30" dia. cylinder, 10 HP. mtr.
- A-3306—CRUSHER: Gruendler, 20 HP. mtr.
- A-3307—TANKAGE CONVEYOR: Dupps, screw type. Newel 9" dia., 68' long, with Bucket Elevator 20' high, also 16' long screw conveyor, with 12' hopper, Variable speed drive.

### KILL FLOOR & CUTTING

- A-3009—DEHAIRER: Boss #58-58, 2 sections, 2 - 20 HP. mtrs., w/2 - 5 HP. Pumps.
- A-3008—HOG SCALDING TUB: Anco, 28' long, 5'5" wide, 3' deep, w/5'5" projection for intake conveyor & ducker 20' long, w/Workers Platform, 3 HP. mtr.
- A-3030—VISCERA INSPECTION TABLE: Anco, stainless steel, 9 pans up 30" x 30", opening for head inspection, w/platform.
- A-3063—PORK-CUT SKINNER: Townsend mdl. #27.
- A-3304—CASING STRIPPER: Globe, 1/2 HP. mtr.
- A-3060—SHOULDER CONVEYOR: slat type, galv., 17'4" long, 42" wide, slats 5-3/4" wide, 5 HP.
- A-3061—SHOULDER KNIFE: 30" dia., 5 HP. mtr.
- A-3062—BONE SAW: w/30" x 30" stainless steel table, 18" blade, 2 HP. mtr.
- A-3078—KETTLE: Legion, stainless steel, 33" dia. x 27" deep, 1/2 jkt'd., 1-1/2" bottom draw-off, w/cover.
- A-3001—LAVATORIES: (10) Globe, stainless steel.
- A-3056—SCRIBE SAWS: (2) Best & Donovan, 4" dia. blade, 110 volt, 1 ph. 60 cycle.
- A-3041—TRIPE WASHER: Luer, 3 HP. mtr.
- A-3029—HOG SPLITTING SAW: Kentmaster mdl. #110, 1 HP. 440 volt, 3 ph. 60 cycle mtr.
- A-3013—CONVEYOR: side finger, 2' c-c on fingers, 46" long, 5 HP. mtr.
- A-3012—CONVEYOR: 150" long, drop finger type, 10 HP. mtr. w/Reeves driver, fingers 30" c-c.
- A-3085—BEEF TROLLEYS: (300) stainless steel hooks, 4" dia. wheels.
- A-3000—HOG HOIST: Boss, 12'4" high, 2 HP.

Listed above are **representative values** of the hundreds to be offered. This is not an auction, it is a negotiated sale to be conducted along **industry approved** lines of previous **BARLIANT** packing-house liquidations.

Mr. Barliant and staff will be at the **LUER** plant during the week of Dec. 12. For additional information **prior** to this date, please contact **Barliant & Co., 1631 S. Michigan, Chicago 16**, phone **WAbash 2-5550**. At the **LUER** plant, Dec. 12 through 15, Mr. Barliant can be reached at **HOWard 5-7733**.

# COMPLETE PACKING PLANT OPERATION

**Luer Bros. Packing Company,**



701-731  
BROADWAY

**ALTON  
ILLINOIS**

(across river from St. Louis)

- A-3034—HOG TROLLEYS: (1600) Globe, 3-3/4" wheel.
- A-3044—GRINDSTONE: 30" dia. x 4" face, 1 HP. mtr.
- A-3059—CUT-DOWN CONVEYOR: 116" long, drop fingers 8' c-c, 2 HP. mtr.
- A-3066—HAM MARKER SAW: Best & Donovan, 1/2 HP. mtr., 110 volt, 1 phase, 60 cycle.
- A-3068—CONVEYOR TABLE: (for bellies) galv., 25' long, 40" wide, 4' high, 6" x 32" slats, w/plat-form, motor & drive.
- A-3069—BELLY ROLLER: 1-1/2 HP. mtr.
- A-3082—TRIPE WASHER: Boss V-type, size #12, 1 HP.
- A-3083—OFFAL WASHING TABLE: stainless steel, 24" long, 22" wide, 36" high, foot controls.
- A-3087—BEEF FOREQUARTER HOOKS: (65) 2-hooks.

## BOILER & REFRIGERATION

- A-3246—AMMONIA COMPRESSORS: (2) York mdl. E-0, twin cylinder, vertical, Shop #223196, 175 HP. including Exciters & Panel Boards.
- A-3094—UNIT COOLERS: (12) Buildica, stainless steel, direct expansion ammonia, w/1/4 HP. blowers.
- A-3074—UNIT COOLERS: (2) Gebhardt, stainless steel, direct expansion ammonia.
- A-3275—BOILER: Vogt comb. gas & oil, package type, 20,000# per hr. w/Peabody automatic controls, 125 PSI operating 1989 ft. heating surface.
- A-3348—AIR COMPRESSOR: Curtis mdl. V-153, single stage, 2-1/4" bore, 1/2 HP. mtr.
- A-3123—AIR COMPRESSOR: Worthington, size 6 x 6 x 4-7/8 x 2-3/4, 3-stage, 20 HP.
- A-3079—UNIT HEATER: Modene.

- A-3119—UNIT COOLERS: (2) Carrier type 1502-124, direct expansion ammonia.
- A-3120—UNIT COOLER: Carrier type 1506-124, direct expansion ammonia.
- A-3262—SHELL & TUBE CONDENSERS: (3) York #22347, 36" dia. x 18' high.

## SCALES

- A-3241—PICKLE PERCENTAGE SCALES: (3) Griffith mdl. RS-2, stainless steel.
- A-3114—SCALE: Toledo Floor, 500# x 1 1/2" grad., 2-beams 100# & 400#, 46" x 36" platform.
- A-3293—LIVESTOCK SCALE: Howe 5000# dial, w/ Machno Print mdl. CD47, 8' wide x 14' long platform, wood deck.
- A-3137—SCALE: Toledo Floor, 750# x 1 1/2" grad., w/2-beams, 500# & 200#, 46" x 28" platform.
- A-3058—TRACK SCALE: Howe mdl. 77, 1000# dial, 2 beams 2000#, deep pattern, 4'2" rail.
- A-3192—SCALE: Toledo Speed-weigh Over & Under.
- A-3191—SCALE: Exact Weight Over & Under mdl. #253.
- A-3190—SCALE: Exact Weight Over & Under mdl. #273.
- A-3090—FLOOR SCALE: Howe Weightograph, 2000# dial, 500# beam, chart 270.
- A-3036—RAIL SCALE: Howe Weightograph, w/chart 270, 4'2" rail, deep pattern, 1000# dial & 200# on beams.
- A-3072—SCALE: Howe mdl. C.D. 29, 4-post suspension, 1000# dial, 2-beams 1000# & 250#, 5' x 5' platform.
- A-3089—RAIL SCALE: Howe Weightograph, w/4" rail, 1000# dial, 2-beams 200# & 100#.
- A-3091—SCALE: Toledo Bench, 100# dial x 1/4" grad., stainless steel pan.

- A-3095—SCALE: Toledo mdl. 31-2812FC, 4-post suspension, 1000# dial x 1 1/2" grad., 3500# cap., 2 beams 1000# & 500#, 5' x 5' platform.
- A-3101—SCALE: Toledo Bench, 1 spot, stainless steel platform, 50# dial x 1 oz., 2-beams 15# & 5#.

## TRUCKS

- A-3508—SAUSAGE MEAT TRUCKS: (12) stainless steel, 59" long x 28" wide x 18" deep, 4-RTRB wheels.
- A-3505—UTILITY BOX TRUCKS: (2) Globe, stainless steel, 52" long x 28" x 18" deep, 33" OAH, 3-RTRB wheels.
- A-3509—SAUSAGE MEAT TRUCKS: (33) galvanized, 59" x 28" x 18" deep, 4-RTRB wheels.
- A-3523—LIVER TRUCKS: (3) galv., w/stainless steel removable hooks, 64" long x 30" x 68" H. 4-RTRB wheels, triangular frame, 8-stations.
- A-3507—HAM & BACON TRUCKS: (71) galv. deep type, 60" long x 36" x 7" deep, RTRB wheels.
- A-3528—SAUSAGE HANGING TRUCKS: (10) galv. 4-sta., 42" long x 32" x 71" OAH, 4-RTRB wheels, balanced type.
- A-3516—SAUSAGE MEAT TRUCKS: (26) 48" x 22" x 14" deep, 20" OAH, 4-RTRB wheels.
- A-3527—PAN TRUCKS: (3) galv. 57" x 34" x 70" OAH, 33" x 24" x 2" deep pans, 4-RTRB wheels.
- A-3514—UTILITY BOX TRUCKS: (33) galv. 59" x 28" x 18" deep, 3-RTRB wheels.
- A-3521—SHELF TRUCKS: (14) (Lain) galv., 6-shelves 54" x 28", 60" OAL x 28" wide x 61" OAH, w/4 RTRB wheels.
- A-3526—BOX TRUCKS: (12) galv., 63" long x 32" x 18" deep, 4-RTRB wheels, 34" OAH, balanced type.
- A-3538—TANK CHARGING TRUCKS: (7) galv., 57" x 30" x 40" high, 2-RTRB wheels.

- A-3523—SLAT TRUCKS: (19) wood, 52" long x 34" x 20" deep, 36" OAH, 4-RTRB wheels, balanced type.
- A-3534—BEEF VISCERA TRUCK: galv. 2-RTRB wheels.
- A-3524—LIVER TRUCKS: (7) galv., w/fixed hooks, 64" x 68" OAH x 32" wide, 84 hooks, 8-sta., w/4-RTRB wheels.
- A-3510—STICK HANGING TRUCKS: (9) galv., 2-station, 40" x 30" x 53" OAH, RTRB wheels.

## OFFICE EQUIPMENT

- A-3370—TYPEWRITER: Royal electric.
- A-3366—TYPEWRITER: Remington 15"
- A-3368—TYPEWRITER: Remington 11"
- A-3369—TYPEWRITER: Underwood 11"
- A-3374—CALCULATOR: Friden elec. 10-bank.
- A-3375—CALCULATOR: Marchant, elec. 10-bank.
- A-3376—CALCULATOR: Marchant, elec. 10-bank.
- A-3402—BOOKKEEPING MACHINE: Burroughs 10-bank, series #100 Sensematic, w/114 steel stand.
- A-3379—ADDING MACHINE: Monroe electric mdl. 1612-11-011, 10 key.
- A-3377—ADDING MACHINE: Burroughs electric, 10-bank, 12" carriage.

**Large selection of  
office furniture  
available**

## MISCELLANEOUS

- A-3055—STENCIL CUTTER: 1/2" cut.
- A-3126—TAG PRINTER: American Tag mdl. A.
- A-3300—DELIVERY BASKETS: (71) Budd, wire, 27" x 12" x 12" deep.
- A-3302—CAR HOOKS: (1475) 275-22" long.  
250-12" long.  
950-8" long.
- A-3245—LIGHTNIN' MIXER: 1/4 HP. 2 props 4" dia. 32" shaft.
- A-3052—CLOTHING LOCKERS: (153) misc. sizes,  
123-small 12" x 12"  
30-large 18" x 18"

# BARLIANT & CO.

1631 S. Michigan  
Chicago 16  
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problem that does not directly affect the company, but it is of great interest to the executive who is receiving some of the profits of the business. In speaking of deferred compensation, I am not talking about qualified pension or profit-sharing plans. A deferred compensation plan is designed for a different purpose. A qualified pension or profit-sharing plan must be non-discriminatory to meet IRS requirements. A deferred compensation program is set up to be highly discriminatory. It is intended for executives and others whose salaries have reached levels at which an excessive tax bite is taken from any increase in compensation. One possible approach such a taxpayer can take to help himself is that perhaps he can defer some of the income he is earning now and have it set aside by the company to be paid to him over a future period, usually after retirement.

Any deferral that can be worked out will usually produce substantial tax savings because normally the executive enters a lower tax bracket after retirement.

**DANGER AHEAD:** The main trouble for the executive lies in steering a course between two big rocks.

In the first place he would like to insure that whatever is set aside for his account in the company is going to be safe, protected and available to him on retirement. However, the attitude of the IRS indicates that it is dangerous to adopt any form of funding or to set the money aside in a trust. Such a course is dangerous for the executive, because if the money is funded for him so that he has a complete vested interest in it, he may be taxed as the deposits are made in this account. Therefore, he must take his chances on the future of the company, hope that it will be successful and be able to meet its obligations in future years.

The other rock he must avoid is the doctrine of constructive receipt. You cannot defer income simply by refusing to take the money. If the man reaches retirement age, and at this point he does nothing for the company to entitle him to the income, there is danger that he may be held taxable for the fund. To protect himself against this possibility, he must put certain conditions in the contract.

One condition in the contract might be that he will be available for consulting service after his retirement. This condition involves some other problems, but it is one possibility. Another condition might be that he will agree not to take a job with a competitor within the period during which he will receive compensation.

I have seen another condition under which payment is made only if the profit of the company reaches a certain level during the pay-out period. The objective here is to pick a level low enough to avoid any likelihood of stopping payments, but not to pick one that is so low that the IRS will treat it as being no condition at all. There are a lot of problems in this area.

A government ruling published in February seems to suggest that it may not be so important to insert conditions in these deferred-compensation agreements. I would treat such an interpretation of this ruling with a good deal of skepticism. I am not convinced that it means what everybody thinks it does, but it does give a few extreme examples.

An example is cited of a five-year employment contract with a specified amount of deferred compensation to be set aside each year; the contract cited contained no conditions. The ruling seems to indicate that this is all right—that the doctrine of constructive receipt does not operate to tax that individual on funds as they are set aside for him. He is taxed only when he receives the money.

Some writers on this subject feel that the difference depends primarily on who motivates the employment

contract. There seems to be a general conclusion that if the employee goes in and actively seeks such an arrangement, he ought to be very careful and put the necessary conditions into it. However, if the benevolent employer voluntarily offers a nice arrangement of this kind to an employee, then it may not be necessary to insert these conditions.

Frankly, I believe I would want some conditions inserted, because I think it is very difficult sometimes to tell who initiated the idea and who brought it about. Furthermore, in a closely held company—which is where this problem frequently arises—it is very difficult to have a man bargaining with himself and then contend that the situation falls in under some general rule that it was the company that instigated the idea.

In any case, I think that there is some weakening in this IRS ruling in connection with the importance of these conditions. I expect that more and more of these deferred compensation arrangements will be set up in future years.

Let's look for a second at the company's side of this problem: The company gets no deduction when amounts are set aside to be paid out in the future; it gets a deduction only when the amounts are actually paid, usually after retirement.

There have been some nasty cases in which a corporation and individual have had the compensation amount funded or set aside in a trust. It has been held that the company gets no deduction at the time the money is placed in a trust because the money hasn't been paid to the individual. Then, after retirement, when the money is paid out of the trust to the individual, the IRS has held that the company cannot get the deduction because it is not making the payment. This is one reason why the funding arrangement usually works out disadvantageously.

However, in at least one case within the last year, it was held that the company should get the deduction even though payment was made by the trust.

I would not suggest that everyone should follow this interpretation, because I know the Internal Revenue Service is not going to follow it. It could be that this is a crack in the dike, and that eventually there may be more approvals of these funding arrangements.

**EXPENSE ACCOUNTS:** A third area of tax interest, and one in which you will all be directly concerned, is the matter of business expenses.

Previously, when the government has tried to adopt a vigorous enforcement program, taxpayers have cried out that this was a foul blow, because they didn't have sufficient notice of it.

This time, IRS was determined to do it right, so last December the service put out its first announcement on the subject and said it would be applicable to either calendar year returns for 1960 or fiscal years beginning in 1960. The IRS also asked for suggestions for improvements in this program. A few months later the service put out the final announcement on the subject. It has adopted a four-point program designed to cut some of the water out of business expenses and prevent situations in which individuals can, in effect, have their personal living expenses paid by their companies.

The first point in the program is going to come up when we start filing 1960 tax returns, because corporations will have to list the 25 highest-paid officers, excluding anyone under \$10,000 and considering as compensation not only their salaries, but also any expense advances, reimbursements or payments made on credit cards or any payments made by the company on behalf of those individuals.

This is certainly an item of disclosure which is going

to be of great significance for the company and the individual. The same rule will be followed in the case of partnerships and individual proprietorships. In the case of a partnership, we must list the 25 highest-paid partners, again not those below \$10,000. Schedule C, which accompanies an individual tax return when a man is in business for himself, is going to ask for similar information on the five highest paid employees, plus the proprietor.

The next point in the program is a series of rather embarrassing questions that will appear on the return, asking whether the taxpayer has ever deducted any business expenses in connection with certain vulnerable areas, such as the maintenance of a hunting lodge, fishing camp, yacht or airplane; whether or not it is customary to invite the families of the employees along on business trips; whether hotel suites are maintained in cities other than for the use of the company personnel, etc.

It will be necessary to answer "yes" or "no" to these questions and if any of these practices do exist, it will be necessary to answer "yes." The IRS has announced very piously that the fact that you answer these questions does not mean necessarily that you will be examined by a revenue agent, but I take that announcement with a grain of salt.

That is the opening wedge. The IRS will follow this with an enforcement program. It is going to ask every revenue agent when he makes an examination to look into the adequacy of the company's reporting requirements with regard to business expenses. When the service says adequacy, it means this in a very good and honest accounting sense. They will want to see just exactly what the controller's office or some other office requires of the employees in regard to expense verification when they take trips for the company or when they incur other business expenses.

Here is the best suggestion that can be made: If a program is set up in your company which makes good accounting sense, I believe it will make good sense to the service. There is a perennial problem of internal enforcement on the part of the company—I am not talking about the agents but the company—to get some of its people to comply with the requirements. Unfortunately, the biggest problem is usually with the president, vice president and some of the other top executives of a business organization.

I attended one meeting a few months ago for the purpose of discussing this program with a group of top officers. It was almost a comedy routine. First one and then another got up and said he thought it was a very fine program, and that everyone should comply. Of course, each one already was doing this personally, so there was no reason to worry about it.

Actually, they were not doing it. The most any of them ever submitted was a little voucher which said: "January expenses \$1,475."

Such generalities are not going to be acceptable, and here is the way to sell this program to your top management. If the service finds that your reporting requirements are adequate internally, then I think it is going to take a considerable amount of heat off the personal returns of the management people. If the agent finds your practices are not adequate, he will make up a list of people who got expense accounts or allowances.

The list will be turned in, and someone will make an easy determination of whether or not those returns ought to be examined. So I believe that management should be sold on the idea that an adequate internal program will be for the convenience of the individual

employee, and will help to keep him out of trouble with the service.

The IRS has gone one step further. It has given its field agents several interesting instructions. They are told first to place increased emphasis on this area, so that I don't believe that it is going to be possible to talk the agents out of investigating it. The agents also are told to be very cautious in use of the old rule that said that where expenses be proved down to the last dollar, an estimate can be made and some approximation can be reached on the amount deductible.

The agents are now told to pull back on that one a little bit and to become a bit more cautious in making estimates. The IRS also says that agents should consider the relative size of the expense account deductions in proportion to the man's income. They are not going to permit a \$10,000-a-year man to have \$5,000 in business expenses.

The blow has been softened very slightly by pointing out that a rule of reasonableness still exists with regard to small items, and nobody is going to ask an employer or employee to verify the amount of an occasional cab fare or cost of going out and buying some stationery for office use and that sort of thing. Mileage allowances can be set—I believe IRS has adopted a formula which says that there will be no question of anything that is not more than 25 per cent higher than the government standard. In following that rule, per diem allowances for out-of-town travel at \$15 per day and mileage allowances of 12½¢ probably would not be questioned.

I have heard the government is about ready to increase its own allowances, and if it does, the amounts of expense allowable to industry presumably also would be increased.

I feel that the service means business this time. I believe it is going to be highly embarrassing and a very good thing for those in tax practice. We are going to have more agent examinations, and we are going to be kept busier. I believe every company and individual executive would be well advised to take a good, hard look at the program right now, because I feel that the adoption of a realistic program of internal reporting is going to satisfy the average revenue agent and will do much to avoid trouble.

Most revenue agents are like most accountants and other people. They don't like to have all these requirements imposed on them. They have enough trouble in making examinations of business income without getting into these areas. I believe they are going to be anxious to find satisfactory compliance with these rules. Anything that will meet the standards of the average controller or internal auditor should meet the standards of the service.

To get away from the usual categories of business



# 57 COMPANIES SUPPLY CLEANING COMPOUNDS

You'll find them all listed in the  
"YELLOW PAGES" of the Meat Industry . . .  
starting on page 43

*Guide for the Meat Industry*

A NATIONAL PROVISIONER PUBLICATION

expenses, some of the extraordinary areas are going to present more difficulties. It has always been difficult to take your wife to Europe at company expense, but it is going to become even harder. While the average ordi-

nary business expenses probably will not be upset, some of the chiselers are going to be caught. Honest business operators should try to comply to avoid penalty and obtain better internal figures.

## GETTING AND USING BLUEPRINTS FOR PLANNED PROFITS

**I** WOULD like to begin by saying that this discussion will not be made from the theoretical side, and that what I am about to say will be simple, practical and a sure cure for anything that troubles anybody—but, unfortunately, this is not true.

Ours is a complex business, embracing hundreds of products, each of which requires its own particular method of production with its corresponding cost of manufacture.

It is not even possible to apply the same method of computing costs to our entire production. We must use almost every method of costing ever devised to determine unit costs of our products. In one department we can accumulate unit costs to a single product, such as sausage. In another, we must resort to joint costing, as in pork cutting. In yet another department, such as beef, we use main product and by-product costs.

The title, "Blueprints for Planned Profits," covers the subject assigned to me pretty well. A set of blueprints is the end result of planning, but only the beginning of real action. The blueprints are not an end unto themselves, but are maps carefully laid out for supervisors and workers to follow.

Management can best earn profits by planning for them in advance. In order to plan for profits, management must be provided with adequate, timely and accurate reports concerning the probable costs of each of the items which will be sold in a subsequent period.

Thus, the real need of management is information on what tomorrow will bring. What will the expenses be next week? How about probable costs? What will the net profits be? How about product mix? What is mix in our company and how and where can it be improved?

The degree of detail with which these questions are answered depends to a great degree upon the availability of information. Most of the information necessary to establish the facts for these answers has its origin in the plant. It is difficult, in fact almost impossible, to gather all of the information together in time to answer all of the problems that confront management in the day-to-day operation of a packinghouse. To be able to forecast production and distribution costs with confidence, and to have costs under control by keeping them within agreed limits, so as to bring forecasted results into current facts at the proper times, requires something more than can be explained by a simple and brief talk on arithmetic.

Over-simplification will surely result in unsound and distorted determinations.

**METHODS:** For the most part we use systems and methods that are familiar to most office workers in the industry. They consist mainly of tests, labor costs, sales analysis and overhead application.

On the other hand, many of the ideas and applications of statistics may be new and interesting to you. In that event, I hope that some of them will make a significant contribution to your own organization.

A system of reports should be designed to meet the requirements of each company. A series of reports which we have found helpful in our company should not be



J. L. MITCHELL

considered as perfect for your particular needs. I certainly do not intend to suggest that you consider our reports as other than illustrations of what can be done. These reports may help you organize your own thinking on the subject and give you an added argument with which to convince the boss that profit planning is desirable for your company.

The importance of selling management on planned profits cannot be over-emphasized. Such a program must be participated in by all members of management, and it must be working at all levels of management continuously if it is to be effective. This is a team effort, if there ever was one, and you can't run, block and pass all by yourself.

Let me again emphasize this point. Desire is the basic ingredient of profit planning and cost control, i.e., desire on the part of management to earn an adequate return on investment; desire on the part of the sales department to merchandise production profitably; desire on the part of supervisors, foremen and workers to operate efficiently and economically so as to contribute to company earnings by producing at less than standard costs. When this desire permeates the entire organization, you are bound to succeed. Without this desire, your planned profits program will "die a-borning."

**COST FORECAST:** An accurate forecast of what an operation or a service or a product should cost is an important part of control. Control really means the comparison of an actual cost with a forecasted estimate of what it should have cost under ordinary operating conditions, with particular emphasis on favorable or unfavorable variances.

The prime purpose of the accountant is to arrive at a determination of costs that will recover the costs of all the activities that will eventually find their way into the operating statement. These costs should be applied to every product handled through the sales department.

Forecasting profits is possible and practical in this industry. We forecast profits, after all expenses, confidently week after week for as long as six weeks before closings. We have done this for several years and are quite pleased with the results.

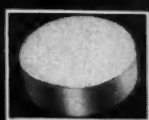
Reports are an essential part of forecasting. It is not important that the accounting department knows what is wrong with an operation, or what is good about it, but unless the accounting department can effectively bring this information to the attention of the people responsible for these situations, all our efforts are in vain.

Generally speaking, figures and statistics are dull and uninteresting to most people untrained in accounting. Trained accountants can see excitement and adventure in masses of detailed figures that merely tend to frustrate the average packinghouse supervisor. However, unless we can prepare our reports in such a fashion as to gain the attention of our production people and hold their interest, we cannot hope to succeed.

I have known foremen who had no concept of budgeting and had no desire to learn the principles involved, but they could tell you the current batting and fielding averages of every player on the ball team and the standing of every team in the league. They could compute batting averages out to three decimal points, but they couldn't understand budgeted labor costs. The sports writers of America have done a better job of



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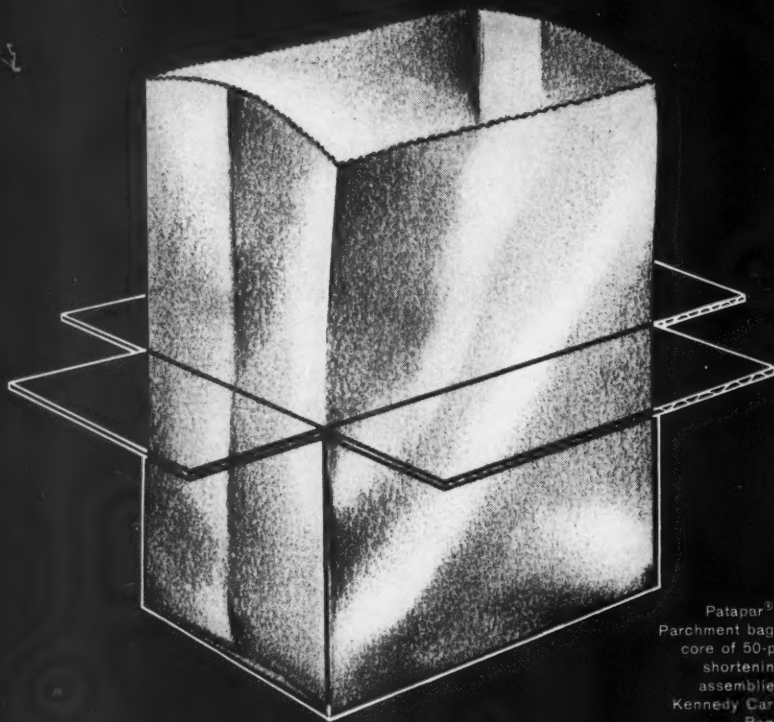


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teaching the fundamentals of accounting than have the accountants.

**BRIEF AND CONCISE:** All top executives are not trained accountants and it is a mistake to accept them as such. Many reports which could be of great benefit to management are filed away by secretaries unread, merely because the boss is too busy with everyday duties to wade through a whole mass of details in order to pick up a few items of valuable information. Reports, to be effective, must be read. A brief, concise report has a much better chance of being read than a long, detailed one. This is just as true with respect to foremen as it is with the chief executive.

Most of the reports I will discuss never go beyond my desk. They are the foundations of the summarized results which I pass on to management. They are a very necessary part of building our final figures, but they offer very little to management in themselves. Executives like reports that they can glance through quickly, picking out the weak spots in the organization and concentrating on these, instead of being forced to review the entire operation.

A very important part of the planning for budgetary control lies in setting up the proper chart of accounts.

A little additional time spent on this job will save innumerable hours at a later date in analyzing and correcting the cause of variances. Accounts should measure the costs of functions performed. As responsibilities for the many activities of the business are

determined, the need for a more detailed chart of accounts becomes more and more apparent. Generally you end up with an entire new set of accounts, bearing little resemblance to the original chart that has been perfectly satisfactory for reflecting the results of the entire operation of the company.

In setting up budgetary control of expenses, don't make the mistake of trying to do the whole job at once. Take one function at a time, work it out slowly and have the mechanics under perfect control and operating smoothly before you take on another. In this way, if you do need to change some of the expense accounts to reflect actual conditions in better fashion, you will not interfere with the progress of another operation.

**START WITH LABOR:** One of the best reports to start with is labor. Foremen, supervisors and management are all interested in labor costs. They are the easiest reports to prepare and most readily understood. When you show a comparison between actual costs and standard costs and the resulting differences, you have a complete cost control system for labor.

The total cost of a payroll is not important until it has been determined how much has been accomplished for the amount involved. The important thing is whether or not payroll cost was justified by volume produced.

Part One of the cost controls used by my company concerns labor. Each department has certain men assigned to it. The foreman may lend his men to other departments or he may borrow help from other foremen. Each of these transactions is carried on at the foreman level. He may agree to pay any rate that the two may decide upon. The "Labor Transfer Sheet" is the result of this agreement. One page is made out for each department that borrows help. This is to make the burden of accumulating transfers easier. At the end of each week, these transfers are turned in to the payroll department, which processes them by a system of charging

and crediting the departments after the pay has been computed, but before departmental totals have been accumulated. These adjustments appear on all reports.

The "Departmental Labor Report" is prepared by the tabulating department, and it is a complete listing of the payroll by names of workers grouped by departments, with departmental totals after adjustments for transferred labor costs.

Every task performed in the plant has been assigned a value per pound of product manufactured. Each cost has been determined as the cost of a normal operation. Therefore, regardless of the pay rate of the worker, the department can receive only the credit which has been placed upon the work completed. The standards were made with respect to the time required to do the job, and then this time was converted to dollars. When a new wage agreement determines different rates, it is easy to translate the wage changes to pounds of production. No credit is allowed for lost time or breakdowns other than portion of the standard which originally took this into consideration. No allowance is made for overtime worked; we consider this to be vitally important. If we place a specified amount for labor in the cost structure of a product, we think that we must be able to

do the job day after day for that amount of money. When the product actually costs more than the specified amount, with a corresponding decrease of profit realized, we should be able to detect that cause immediately. If the sausage department cannot produce sausage

for the sum that has been charged against costs for labor, for any reason, then we should either adjust the labor cost applied to the sausage or reduce the actual labor to that shown by the standard.

A "Departmental Labor Report" also is prepared for every foreman each week. Labor budgets are computed from production reports, and this computation is done at the bottom of the page so that the foreman can understand the source of the credit. They feel much better if they can verify the calculations. The total of the computations is then carried to the line, "amount of payroll allowed." The departmental payroll is then listed on the appropriate lines, and final calculations are made with the differences in red figures if the department has run more than the budget, and in black if under the budget.

The "Production and Labor Control Report" is a summary of all the department reports and is sent to the manager and to the superintendent as soon as it is completed. In just a few minutes it is possible to see what departments are operating at costs greater than shown on the tests, and what departments are operating at less than the tests show. It is also easy to determine whether an additional cost was caused by overtime, penalty time or too little production for the cost of payroll in a department.

A "Summary of Payrolls" is used by the payroll department to report to the general bookkeeper the departmental costs of the wages and salaries for the period. Accruals for the period are charged directly to the departments responsible for the expenses.

**SALES:** We have 465 different sales classifications, excluding expense items, in our chart of accounts. A normal sales report will list about 350 items. Our invoices are not pre-coded and our key punch operators are required to learn the codes and sight read from the items written on the sales invoices. The cards are then run through a verifier by another operator. We find this to

**COMPLETE sets of forms used by Fischer Packing Co. in budgetary control may be obtained by writing to Roy Stone, American Meat Institute, 59 East Van Buren st., Chicago 5, Ill.**

be the quickest and most accurate method of recording the volume of items we handle.

The "Weekly Sales Analysis" is prepared from the information punched into sales analysis cards from invoices.

The "Salesman's Commission Report" is also prepared from the sales cards, and these are summarized to total tonnages in order to complete the internal audit of commissions to salesmen, and thus control the commission expense.

At the end of the period, all cards are summarized into the report, "Distribution of Sales by Accounts." This forms the basis for the entry crediting these amounts to the respective income accounts and charging the asset accounts. This insures control of accounts receivable and completes the internal audit of sales and receivables.

Everyone connected with the industry is familiar with tests. Tests can be prepared in many different ways to answer many problems. We consider them in the light of formulas, and it is the duty of supervisors to see that they are strictly followed. If a formula is changed, it is necessary that our cost department be notified at once.

Our tests are computed on a basis of green weight to weight in sales. Product yields are checked constantly to see that the percentages of yields in finished products used in calculating costs are actually reflected in our sales reports. We have a formula on record for every product manufactured in the plant and the tabulating department has a set of cards for every product manufactured, showing the quantities used per hundred pounds of finished product, as reflected in the formula on file in the cost department.

Price cards showing the current value of every commodity, coded by account number and by commodity code number, are prepared each week by our key punch operators. The price cards are collated to the respective commodity cards in the formula deck. When the whole deck has been gathered together and run, the result is a current test price for every product manufactured. This becomes the forecasted cost of our entire line for the following week.

**PRODUCT COSTS:** The immediate aim of this system is the determination of all the costs that go into the making and selling of each product we handle. The control of expenses and supplies requires thorough and comprehensive recording of the details comprising each item we purchase from others. To meet this requirement, we devised a "Detail Voucher Register." Every item which enters into the cost of manufacture and distribution of our products has been coded, both as to the account to which it will be charged and to the commodity itself.

Purchases are entered on the "Detail Voucher Register" through a typewriter that produces a tabulating card at the same time. The details are recorded in the respective columns, and the card retains the information for subsequent reports. The card is then filed in a deck which will produce the checks at the due dates, forming the "Check Register." As the typewriter is equipped with a computing device which makes all the calculations as the information is being typed on the register, we have a good verification of the extensions and of the addition of the vouchers as they are entered. At the end of each accounting period the cards are summarized and form the entries to the proper accounts. These cards can also be used to analyze the commodities which have entered processing, in the event the expense should show a variance from standards.

Inventories influence costs to a marked degree. An inaccurate supply inventory will distort the costs to such a point that the whole statement is upset. Within an

inventory, the classification of items carried on the inventory should follow exactly the original entry, as well as the original cost, if the expense account is to reflect actual facts. This is a very important factor when expenses are subjected to the close control necessary in this method.

We retain complete control of supplies and expenses to the extent of following each item from its entry into the plant, through the operations, identifying it in inventory and eventually tracing it to the finished product. This is done through the coding process. Every place an item appears, it is identified by a distinguishing code number.

Inventories are listed in advance by the tabulating department. The commodities are listed by name and by code number. Each account is shown on a separate page. The tabulation also shows the quantity on hand last month and the current cost. If a new item has been purchased since the preceding inventory, this is listed in the proper account and coded before the inventory is sent to the persons responsible for taking the inventory. This method insures that the items listed will be shown on the proper account at the closing.

**CHECK ON USE:** We are always in a position to check our usage of any one type of commodity in any expense account against the predetermined amount, as well as to compare any one expense account or group of expenses.

When all the commodity cost cards have been run for the week, they are summarized and the summary cards carried to the "Product Unit Cost Report." There they are listed by product with each on a separate line. The various units of cost are spread across the page and added up to the total manufactured cost and to total cost delivered. The column, "sales," is posted the following week from the "Sales Analysis," to compare forecasted sales costs with realized values.

The inventory is priced at the end of each accounting period from the summary costs produced from the unit cost report, using the amounts under the heading "total manufactured cost." In this way, we do not include in inventory values the cost of selling, delivery or administrative expenses.

Returning to our discussion on the control of sales, I would like to point out that to get sales we first punch into the detail sales cards the weight of each item and the price at which it was sold. The cards are processed through the computer, which punches into the card the correct sales amount. This is used as the sales figure, correction cards being inserted to adjust for errors in calculations by the billing department. The result of this computation is the total sales figure. This is used to control accounts receivable. We have now arrived at a weight that is not presumption, nor an estimate, but a very definite proved fact by the formula that weight times sales price equals total sales. As long as we use the weights appearing on the sales analysis, we are dealing with proved facts.

The tabulating product summary cards from the sales analysis can then be reproduced with the sales price and amount blocked out. The unit product summary cards can then be collated with the sales cards, and the manufactured cost of the product reproduced in place of the average selling price. When these cards are run through the computer, the resulting calculations reflect the total forecasted cost of the product sold, instead of the income. The weight remains the same. Total manufactured cost has been substituted for income. The costs can then be summarized according to salesmen, sales territories and sales districts.

[Continued on page 54]



## Advances in Handling Beef

[Continued from page 19]

tached to the underframe of the holder when the unloading operation starts.

The holder has been designed to fit snugly on the supporting beams of the refrigerated vehicle. This hook is swiveled and has a rubberized cushion to protect it against metal fatigue and abrasive wear.

There are several advantages in using this plastic loop holding technique, according to Roegner. First and foremost, the technique is designed to eliminate any downed beef. The tensile strength of the plastic loop is 1,100 lbs., providing an ample safety factor against breakage.

Second, the problem of returning beef hooks is eliminated. These hooks weigh only 1.03 oz. each, as against 7 lbs. for a similar metal beef hook. Furthermore, if one should be lost, as happens from time to time, there is only a minor economic loss compared to the substantial loss associated with a metal beef hook.

The plastic loops can be sanitized quickly and will not become damaged in the mechanical cleaning process, Roegner reports.

**DISADVANTAGE:** A minor disadvantage is the need for reversing the forequarter if it is shipped to an Armour branch and rehung in the cooler. However, since most of the beef moving from the branch coolers is shipped as primal cuts, and some without customer selection, management is planning to explore the pos-

sibility of not reversing the forequarter, thus allowing the rib eye to face down.

Connected with this is the additional advantage that the rib eye will not dry out and discolor as it does when the quarter is hung by the ribs. Furthermore, if rehung, it can be hung by the first rather than the sixth or seventh rib (counting down), providing a better view of the rib eye and lessening the amount of lifting needed to hang the forequarter on a hook.

Third, there is less product damage. Often when the forequarter is hooked with a long beef hook for purposes of transporting, the swaying that takes place in transit causes it to gouge the rib and short plate. With the elimination of this problem, the customer is assured maximum cutability.

The use of the beef dropper and loading buggy also has definite and proved advantages, Roegner says. First, the equipment virtually takes all the physical effort out of the beef lugging task. Any employee can be trained to load beef with this equipment and no great physical stamina is required. This helps protect the plant against illness or absenteeism in the lugger gang.

Second, the beef buggy permits one lugger to hook a quarter into position. The inside man is not required to hold the hook. Likewise, on the dropoff, the platform man is not needed.

Preliminary tests have indicated that the newly-developed beef handling equipment has an attractive payback period and contributes materially to product protection, he observes.

## Freeze-Drying Equipment

[Continued from page 16]

98.5 lbs. per hour of dry material, according to Bard. The cost of such a unit would be about \$350,000. Bard claimed that labor and pumpage costs would be lower and product would be uniform since the energy profile would be constant.

Freeze-drying of a relatively low-priced material may be justified because of the value added through improvement in convenience or quality, declared Paul W. Patton, NRC Equipment Corp., Newton, Mass. In large-scale operations freeze-drying can remove water at a low cost, such as 2¢ per lb. for water removed from beef, he noted.

He said that his company has a variety of pilot-scale facilities with which to evaluate the potential for freeze-drying various food products. These include rotary, shelf and belt dryers; rotary scraper refrigerated condensers, static condensers, mechanical and other pumps with and without interstage condensing, and conduction, radiation and dielectric devices for heating.

A platen car is loaded and unloaded outside of the freeze-drying chamber in the Food Machinery and Chemical Corp. system described by Erik Thuse of the firm's central engineering laboratories. When moved into the chamber, the car is coupled to the heat circulating system while the condenser plates form the out-

side wall. The drying chamber has approximately 500 sq. ft. of heated surface and can hold about 1,500 lbs. of frozen product. It has a condensing capacity of 100 lbs. per hour while maintaining a vacuum of 100 microns. The heating capacity is 150,000 Btu. per hour, which corresponds to 125 lbs. of ice evaporated per hour. The unit can be delivered and installed for push button operations for \$60,000 to \$75,000, according to Thuse.

Several systems installed by the Vacudyne Corp., Chicago, were described by Arthur Lederman, president, including the unit at the Quartermaster Food and Container Institute, Chicago. The system's two drying cabinets are 5 ft. 9 in. high by 4 ft. wide by 4 ft. deep and each has a holding capacity of 300 lbs. of meat. A four-stage steam ejector system is the vapor evacuator. A small hogger ejector has been added to reduce pull-down time. The system can remove 50 lbs. of water and 5 lbs of air per hour. Vapor is condensed in barometric condensers utilizing recirculated water from a cooling tower. Plate temperatures within the cabinet can be varied between -20° F. and 300° F. This unit, including instrumentation for automation and a boiler plant, was installed for about \$50,000, Lederman reported.

He claims the system has a minimum of moving parts and can be

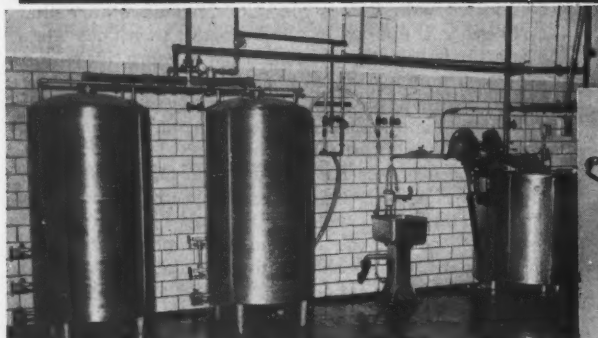
operated continuously with no downtime for defrosting. Total cost of removing a pound of water with this pilot model is 7¢. However, in a commercial freeze dehydration system this figure might be reduced to 2¢ or less, he claimed. Lederman asserted that fringe efforts to reduce drying time add to the cost without necessarily improving the quality of the product, and contended that the most economical method for reducing drying time is to increase capacity by adding inexpensive cabinets and maintaining a constant load on the vapor removal system.

**RESEARCH:** The possibility of utilizing the last Btu. in a pound of steam in freeze-drying was described by Dr. F. P. Mehrlich, scientific director of QMF&CI. As envisioned by David Rest of the QMF&CI staff, the system would use chemical absorption coupled with mechanical pump for removal of vapor and of non-condensables.

Vapor from the drying cabinets would enter a chamber to be absorbed in a liquid chemical, such as lithium bromide or ethylene glycol. The moisture-charged chemical then would be removed from the low pressure system and pumped to an atmospheric still in which the water would be extracted. The regenerated chemical would be recirculated in the low pressure system to absorb more vapor in a continuous cycle.

On the energy side, steam at a

## SIMPLEX BRINE PUMP for pumping hams or bacon



200 gallon units installed at the Seagman Meat Co., Denver, Colorado

### 9 Reasons why the new Simplex Brine Pump is good news for you . . .

1. The new Simplex Pump **ELIMINATES** all moving parts that cause delay and repairs.
2. It is guaranteed to be 30% **FASTER** than other brine pumps.
3. Tank is made of  $\frac{1}{4}$ -inch No. 316 stainless steel plate and **WILL LAST A LIFETIME**.
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40 to 75 gallon unit for the smaller operation

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COMBINED  
IN ONE  
MACHINE!**



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this streamlined, easy-to-clean meat cutter with built-in mixer will improve your product and lessen your work. Cuts, chops, mixes and homogenizes, all in one operation. No separation of fat; no hand-turning of meat. Push-button controls placed for operator's safety and convenience. Individual motor drives; turret-mounted bowl—years of trouble-free operation. Two speeds on cutter; two on bowl. Bowl operates independently of cutter and mixer. Dial revolution counter; removable thermometer. Unloads cleanly, without a trough. Air-lifted cover; stainless mixer and cutter blades. A new performance champion in its field; booklet and specifications on request.

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pressure of 220 psi., would drive the turbine of a pump and would leave it at a pressure of about 100 psi. This steam would flow into the coils of the still to regenerate the chemical dessicant. The 5-lb. steam from the coils would go to an absorption refrigeration system to freeze the product for dehydration.

Dr. Mehrlich noted in his initial remarks that the Institute hopes to prepare steaks, stew chunks and ground beef by freeze-drying so that these, when properly packaged, will keep for at least 12 months at 100° F., and can be reconstituted rapidly by adding hot water.

Drying the product from both faces improves the drying rate significantly, according to the research chief. By use of a special grid heater made from stainless steel strips 0.875 in. wide and 18. in. long, and V-shaped in cross section, the drying time for a 0.5- to 0.625-in. steak was reduced to four hours with an end moisture level of 2.5 per cent. The energy input was in the magnitude of 10/12 volts and 18/20 amperes. During the drying in the vacuum chamber, the grid heater's temperature was brought to 165/200°F. and then cut off.

Two techniques are under investigation at the Institute to help determine the proper end point: an infra-red scanning device that takes surface temperatures on a continuous basis and a pressure-measuring device to record vapor pressure.

Perfect closure for flexible packaging wherein the seal has the strength of the film is now possible as a result of research work sponsored by the QMF&CI. The report on this project was made by Howard W. Christie, Midwest Research Institute, Kansas City, Mo.

The round jaw sealer has a distinct advantage over the flat jaw sealer both in strength of the seals obtained and the amount of material consumed in making the seal. While the sealing conditions with the round seal are more critical, they are within the capabilities of existing controls. Optimum conditions for various laminates can be determined by trial and error procedures.

### Busy 'Sandwich Month'

More than 170,000 pieces of promotional material were distributed by Inland Steel Co., Chicago, in connection with "Sandwich Month," the company announced. Canners of meat, other foods and soft drinks ordered 113,994 pieces imprinted with their brands and 60,000 pieces were distributed to more than 10,000 retail food outlets, Inland said.

## Armour Says New Patty Won't Shrink Horizontally

Hamburger patties that retain their original diameter after cooking now are being marketed by Armour and Company, Chicago, the company announced. Armour guarantees that the patties will hold their diameter when cooked according to instructions, or the purchase price will be refunded by the meat packing company.

Labeled "Sta-Big," the new Flash Frozen patties are produced by a special process and under strict fat content control to prevent horizontal cooking shrinkage, Armour explained. This is particularly advantageous where the patties are to be served on buns, the company noted, since the cooked patty will cover the same bun area as the raw item.

In a comparative cooking test with conventional machine-produced chopped beef patties, Armour said, the Sta-Big patties showed an average diameter increase of 3/16 in., while the conventional patties averaged a diameter shrinkage of 7/8 in. In the test, 12 2-oz. patties of each type were used. Pan frying, two minutes per side, was the cooking method used. All measurements and weights were taken to the nearest 1/16 in. or 1/4 oz. Armour said the results were as follows:

|                      | STA-BIG     | CONVENTIONAL |
|----------------------|-------------|--------------|
| Raw Diam. (avg.)     | 3-8/16 in.  | 4-2/16 in.   |
| Cooked Diam. (avg.)  | 3-11/16 in. | 3-4/16 in.   |
| Raw Wt. (avg.)       | 2 oz.       | 2 oz.        |
| Cooked Wt. (avg.)    | 1 1/2 oz.   | 1 1/2 oz.    |
| Raw Thkns. (avg.)    | 7/16 in.    | 5/16 in.     |
| Cooked Thkns. (avg.) | 5/16 in.    | 6/16 in.     |

Armour is distributing the new patties in standard 2-, 3- and 4-oz. portion sizes (also custom-made sizes) packed in 5-, 10- and 15-lb. shipping cartons for food service and in 3-lb. home-freezer packs.

## Hormel Employees Get 22nd Joint Earnings Payment

Geo. A. Hormel & Co., Austin, Minn., has paid its 22nd consecutive year-end joint earnings check. Each of the eligible employees received 1.396 times his basic 40-hour weekly check. The total distribution amounted to \$1,253,525, of which \$768,731 was paid to 5,051 employees in Austin.

H. H. Corey, Hormel board chairman, pointed out: "Since the start of the joint earnings plan in 1939, a total of \$24,048,068 has been paid to our people. The joint earnings check is not a part of the employee's regular wage, but rather something extra. It comes about as a result of good workmanship and cooperative teamwork on the part of all employees throughout the company."



**THIS NEW BIRO DUO-MATIC** Model 7500 Double Grind Chopper far out-produces piggy-back operations. The new BIRO DUO-MATIC Stainless Steel Double-Grind Chopper produces maximum volume of finished-grind, chopped meat in a single operation. It squarely meets today's urgent demand for massive chopped meat production. It will reduce the time requirement for any quantity of chopped meat by 60%. See your authorized BIRO distributor regarding this application to your need.

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*Power meat cutters and choppers since 1921*

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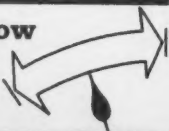
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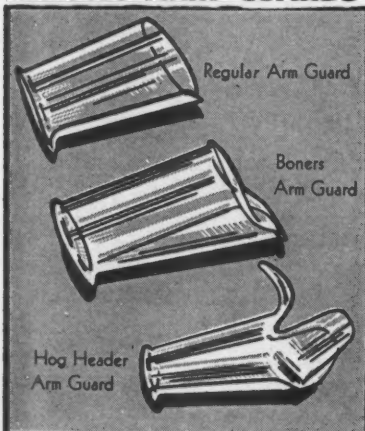


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## PLASTIC ARM GUARDS



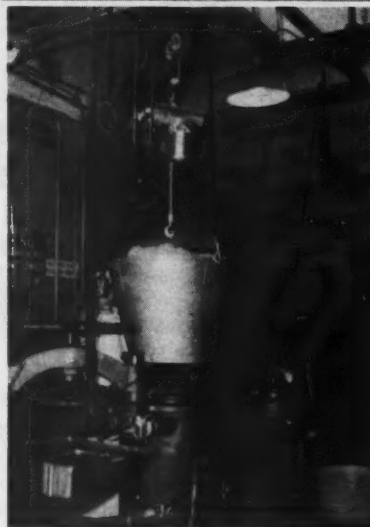
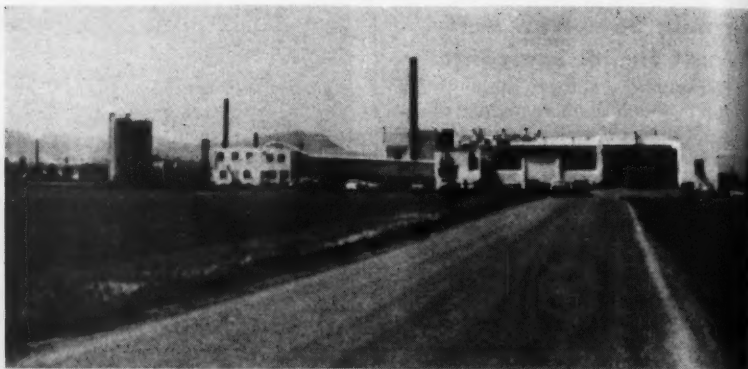
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Extra Large. Transportation extra for  
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TOP: Exterior of the Montana Meat plant. The Rockies can be seen hazily in the background. BOTTOM: Two photos of the sausage department showing dump bucket transport of material and activity at stuffing-linking table.

## Montana Firm Finds Own Gold

OPERATING in a plant within 30 miles of the Continental Divide, and against a backdrop of the Rocky Mountains, the Montana Meat Co. of Helena, Inc., Helena, Mont., carries on a full-line meat packing operation under state inspection and distributes with its own refrigerated trucks over a radius of 200 miles from the establishment.

J. Einar Larson is president of the organization, and his father and founder of the firm, H. W. Larson, is vice president. K. W. Anderson is secretary of the 54-year-old company, A. F. Larson is secretary and W. D. Hambidge is Montana Meat's plant superintendent. The company is active in the Montana Independent Meat Packers Association.

The firm feeds heifers only in a lot operated to satisfy the company's slaughter requirements. In addition

to rendering its own inedible material, the company also handles the fallen animals for feedlots in the area and collects shop fat and bones.

Cattle, calves, hogs and sheep are slaughtered in the Montana Meat plant and sausage and smoked meats are produced. Mepaco dump buckets are used for product movement.

"Placer Gold" is employed as a



PRESIDENT J. E. Larson in his office.



**SUPERINTENDENT W. D. "Shorty" Hambidge** in cooler with some of the beef fed and dressed by the firm.

brand name on the firm's products. (It still is possible to find flakes of placer gold on the main street of Helena—"Last Chance Gulch"—washed down from the mountains after a heavy rain.)

### Remove Banned Red Color From Establishments—MID

Decertification of the coal tar color FD&C Red No. 1 by the Food and Drug Administration, effective November 26, is the subject of MID Memorandum No. 286 issued by the Meat Inspection Division, U. S. Department of Agriculture.

The FDA action means that the substance no longer may be used for coloring meat food products under the Meat Inspection Regulations, the MID memorandum points out. The memo continues:

"Stocks of color transferring type of artificial casings containing this coloring material may no longer be used after the effective date and such casings and supplies of this coloring material on hand should be removed from official establishments. Permanently colored casing materials are not affected by this action.

"Meat food products prepared with FD&C Red No. 1 before the effective date of the action may be distributed without restriction."

### Financial Notes

The board of directors of John Morrell & Co., Chicago, has declared the regular quarterly dividend of 20¢ per common share, payable December 30 to stockholders of record at the close of business December 15.

### Soap Seen as Answer to Water Pollution Problem

At a recent meeting of the Water Conditioning Research Council held in Minneapolis, Greg LaLonde, board chairman, said that the use of soap rather than detergents would help solve the suburban water pollution problem, according to the National Renderers Association.

Many suburban areas that depend on individual wells and private septic tanks have found that the source of their water supply already is contaminated to a dangerous level.

LaLonde indicated that fat in soap

is nullified by bacteria and rock in the soil as it seeps from underground sewage tanks, while petroleum by-products cannot be nullified. He also observed that the rapid growth in population will cause the water pollution problem to get much worse in the United States before it gets better.

The NRA has assisted in sponsoring several projects aimed at including animal fats and oils as an ingredient in the manufacture of detergents. Much progress has been made and a number of manufacturers currently are using fats and oils in making their detergents.



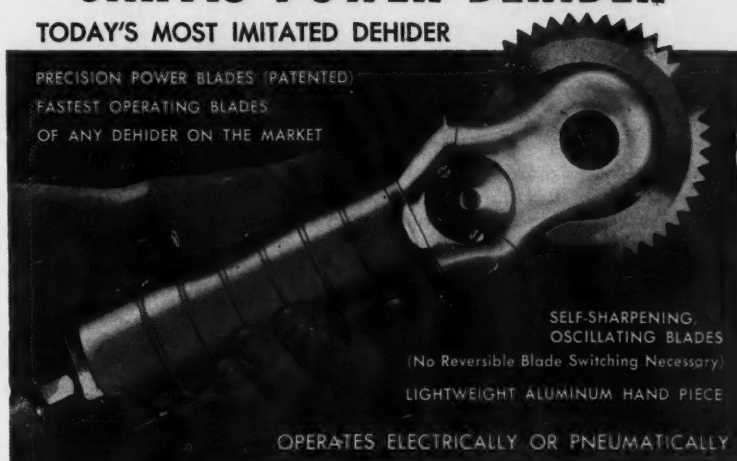
**STOP** wasting time and money

SAVE WITH THE LEADING PACKERS NOW USING THE . . .

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PRECISION POWER BLADES (PATENTED)  
FASTEST OPERATING BLADES  
OF ANY DEHIDER ON THE MARKET



SELF-SHARPENING,  
OSCILLATING BLADES

(No Reversible Blade Switching Necessary)

LIGHTWEIGHT ALUMINUM HAND PIECE

OPERATES ELECTRICALLY OR PNEUMATICALLY

### MORE VALUABLE HIDES

You get higher prices for your hides due to no cuts and no scores, because blades are specially ground with blunted points.

### LESS SCRAP—MORE FAT MONEY

You get closer to the hide without damaging it which leaves more fat on the carcass instead of on the hide.

### FAST—EASY—SAFE DEHIDING

By either skilled or unskilled butchers.

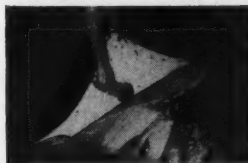
### MORE MAN-HOUR PRODUCTION

Speed and reduced operator fatigue means greater man-hour production.

### PAYS FOR ITSELF

Earnings on your more valuable hides and heavier carcasses soon more than pay the cost of the Jarvis dehider.

Constant, easy motion of  
cutting head floats hide  
off even formerly tough areas.



Unlike conventional knife,  
dehider cuts gently both  
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CITY & STATE \_\_\_\_\_

# Meat Merchandising Parade

Pictorial and news review of recent developments in the field of merchandising meat and allied products.



GRAND PRIZE winner in \$20,000 "Load O' Loot" contest sponsored by The Wm. Schludenberg-T. J. Kurdle Co., Baltimore, Mrs. Edward A. Coleburn of Accomac, Va., is congratulated by O. B. Smith, company vice president. At left, T. J. Kurdle, also a vice president of firm, shakes hands with winner's husband, who won a ham as consolation prize in same contest. Two automobiles in picture are part of "loot" won by Mrs. Coleburn. Her entry was chosen from among thousands submitted as the one word best describing flavor and quality of Esskay franks. Eight weekly prizes also were awarded. To promote contest, 45-ft. tractor trailer displaying all prizes toured firm's four-state sales area, making stopovers in many community shopping centers and parking lots.



NEW PACKAGING for frozen dinner line of Fradelis Food Corp., Los Angeles, has been designed by Container Corp. of America, Los Angeles. The 12 four-color containers feature special, easy-opening tear strip that simplifies removal of contents on aluminum tray. Gingham tablecloth background and side panels of each container carry distinctive color to identifying individual dinners. Shield design encloses trademark and logo.



DELICATESSEN-STYLE pastrami sandwich on club roll is newest item in frozen food line made by Excelsior Food Products, Inc., New York City.

MULTI-UNIT packaging now is used by B. A. Bernard & Co., Inc., Camden, N. J., for complete line of Cadillac all-meat dog food. Four of eight varieties in line are shown here. Cartons are made by boxboard and folding carton division of Continental Can Co., New York City, and filled on the company's Jak-Et-Pak 50 machine.



"MADE WITH a little bit of love" is special provision sparking new packages for Nepco brand bacon and "pastromi" of New England Provision Co., Inc., Boston. Tux bacon package and pastromi Wallet-Pak were manufactured by Marathon, division of American Can Co. in Menasha, Wis.



WINDOW BACON carton introduced by Maryville Packing Co., Maryville, Mo., has received "extraordinarily good" dealer and consumer acceptance, reports president Martin Sues. Two brands—Norway Tendersweet bacon (shown) and Country Cured Tendersweet bacon—are distributed by Maryville firm in the Mullinix Peek-A-Boo cartons by Milprint, Inc., Milwaukee. The window is polystyrene.





# ALL MEAT . . . output, exports, imports, stocks

## Holiday Week Meat Output Below Last Year

Another holiday, cutting into marketing and livestock slaughter operations, reduced meat production to its lowest level in several weeks. Volume of production under federal inspection last week at 364,000,000 lbs. was 12 per cent smaller than for the previous week and about 6 per cent below last year's production of 389,000,000 lbs. in the same November holiday period. Cattle slaughter, while down sharply for the week, numbered only about 8,000 head larger than last year. Hog slaughter, down by about 150,000 head from the previous full week, numbered about 210,000 head, or about 16 per cent smaller than last year. Estimated slaughter and meat production by classes appear below as follows:

| Week Ended    | BEEF       |                      | PORK (Excl. lard) |                      |
|---------------|------------|----------------------|-------------------|----------------------|
|               | Number M's | Production Mil. lbs. | Number M's        | Production Mil. lbs. |
| Nov. 26, 1960 | 315        | 185.8                | 1,120             | 156.4                |
| Nov. 19, 1960 | 365        | 212.4                | 1,270             | 176.7                |
| Nov. 28, 1959 | 307        | 182.4                | 1,330             | 185.2                |

| Week Ended    | VEAL       |                      | LAMB AND MUTTON |                      | TOTAL MEAT PROD. Mil. lbs. |
|---------------|------------|----------------------|-----------------|----------------------|----------------------------|
|               | Number M's | Production Mil. lbs. | Number M's      | Production Mil. lbs. |                            |
| Nov. 26, 1960 | 90         | 10.1                 | 250             | 11.8                 | 364                        |
| Nov. 19, 1960 | 120        | 13.4                 | 255             | 12.0                 | 414                        |
| Nov. 28, 1959 | 93         | 10.4                 | 232             | 11.2                 | 389                        |

1959-60 HIGH WEEK'S KILL: Cattle, 462,118; Hogs, 1,859,215; Calves, 200,555; Sheep and Lambs, 349,881.

1959-60 LOW WEEK'S KILL: Cattle, 154,814; Hogs, 641,999; Calves, 55,241; Sheep and Lambs, 137,877.

| Week Ended    | CATTLE |         | HOGS |         |
|---------------|--------|---------|------|---------|
|               | Live   | Dressed | Live | Dressed |
| Nov. 26, 1960 | 1,035  | 590     | 245  | 140     |
| Nov. 19, 1960 | 1,030  | 582     | 244  | 139     |
| Nov. 28, 1959 | 1,047  | 594     | 244  | 139     |

| Week Ended    | CALVES |         | SHEEP AND LAMBS |         | LARD PROD. Per cwt. | Mil. lbs. |
|---------------|--------|---------|-----------------|---------|---------------------|-----------|
|               | Live   | Dressed | Live            | Dressed |                     |           |
| Nov. 26, 1960 | 200    | 112     | 98              | 47      | —                   | 34.5      |
| Nov. 19, 1960 | 200    | 112     | 98              | 47      | —                   | 39.2      |
| Nov. 28, 1959 | 198    | 112     | 100             | 48      | 14.1                | 45.8      |

### AVERAGE WEIGHT AND YIELD (LBS.)

## U. S. WEEKLY MEAT IMPORTS

Arrivals of foreign meat at East and West Coast ports were reported in lbs. by the U.S. Department of Agriculture and other interests as follows:

### NEW YORK, PHILADELPHIA, BOSTON

Weeks ended Nov. 4, 11 and 18, 1960

From Argentina—324,094 canned beef. Australia—621,469 boneless beef and 775,294 boneless mutton. Canada—156,695 carcass beef and veal. Denmark—226,444 canned pork. Holland—376,464 canned pork. Ireland—972,596 boneless beef. New Zealand—1,345,284 boneless beef, 233,212 beef hindquarters and forequarters, and 283,013 boneless veal. Germany—30,907 canned pork. Paraguay—106,388 canned beef. Uruguay—46,900 canned beef. Brazil—26,100 canned beef.

### WEST COAST PORTS

Week ended November 18, 1960

Los Angeles: from Australia—276,101 boneless beef. Canada—29,920 boneless beef and 723 sausage. Mexico—98,874 boneless beef. New Zealand—401,892 boneless beef. Argentina—185,563 canned beef. Denmark—98,079 canned pork. France—3,438 miscellaneous meats. Holland—39,386 canned pork and 741 sausage. Uruguay—175,702 canned beef.

Portland: 3,600 canned beef from Brazil and 4,500 canned beef from Uruguay.

## PET FOOD PRODUCTION

Canned food and canned or fresh frozen food component for dogs, cats and like animals, prepared under federal inspection and certification, totaled 6,562,804 lbs. in the week ended November 12.

## Canadian Meat Exports To U. S. Off Sharply This Year

Canadian exports of meats to the United States this year through about October 8 were down by about 18 per cent from such movement last year. Exports of beef and veal were down by about 24 per cent and exports of pork declined 18 per cent. Relatively high prices on the Canadian market slowed down the movement.

January 1-October 8 exports of beef and veal this year totaled 13,400,000 lbs. compared with 17,600,000 lbs. in the same period of 1959. Pork exports at 35,000,000 lbs. were down from 42,800,000 lbs. last year. The overall 1960 total of 60,600,000 lbs. compared with 74,400,000 lbs. last year.

## Aussies To Start New Service, Lower Rates On Meat To U.S.

The chairman of the New Zealand Meat Producers Board, J. D. Ormond, who has met with United States sheepmen's organizations, announced in Auckland that the board has agreed to a new shipping service

with lower freight rates on meat, operating between New Zealand and Honolulu and the West Coast of North America.

Ormond said he had been most concerned about the increase in freight rates imposed last year. The new service and the reduced rates would undoubtedly improve New Zealand trade with Honolulu and the U. S. mainland.

## U. S. MEAT EXPORTS

The U.S. Department of Agriculture report on meat exports in September revealed a sharp reversal in volume of movement of some fat items. U. S. exports of inedible tallow, which have run considerably above last year, suddenly dipped below such exports in September, 1959. The September, 1960, outward movement of inedible tallow at 91,437,353 lbs. represented about a 23 per cent decrease from 119,319,146 lbs. exported in the same month last year. Exports of lard fell to 42,318,665 lbs. from 57,279,280 lbs. a year ago. Meanwhile, exports of some red meat products, although comparatively small in volume, were up from last year, with exports of fresh pork, beef and pork livers and variety meats showing gains.

U. S. exports of meat and meat products in September, 1960-59, are listed below as follows:

| Commodity   | Sept. 1960 Pounds | Sept. 1959 Pounds |
|---|-------------------|-------------------|
| <b>EXPORTS (Domestic)—</b>                            |                   |                   |
| Beef and veal—  |                   |                   |
| Fresh or frozen (except canned) . . .                 | 788,232           | 818,144           |
| Pickled or cured (except canned) . . .                | 1,798,454         | 1,714,796         |
| Pork—   |                   |                   |
| Fresh or frozen (except canned) . . .                 | 4,106,292         | 1,709,629         |
| Hams and shoulders, cured or cooked . . .             | 607,569           | 1,605,626         |
| Bacon . . . . .                                       | 606,094           | 1,441,779         |
| Pork, pickled, salted or otherwise cured . . .        | 1,595,411         | 1,187,986         |
| Sausage, bologna & frankfurters (except canned) . . . | 128,509           | 196,546           |
| Meat and meat products (except canned) . . .          | 179,481           |                   |
| Beef and pork livers, fresh or frozen . . . .         | 5,557,381         | 4,303,522         |
| Beef tongues, fresh or frozen . . . .                 | 2,705,044         | 2,728,410         |
| Variety meats (except canned) . . . .                 | 3,110,173         | 1,678,792         |
| Meat specialties, frozen . . . . .                    | 772,888           | 637,745           |
| Canned meats—   |                   |                   |
| Beef and veal . . . . .                               | 169,018           | 195,670           |
| Sausage, bologna and frankfurters . . . . .           | 74,814            | 114,605           |
| Ham and shoulders . . . . .                           | 39,487            | 71,882            |
| Pork, canned . . . . .                                | 146,343           | 529,169           |
| Meat and meat products . . . . .                      | 114,139           | 569,290           |
| Lamb and mutton (except canned) . . . . .             | 171,346           | 55,091            |
| Lard (includes rendered pork fat) . . . . .           | 42,318,665        | 57,279,280        |
| Shortenings, animal fat (excl. lard) . . . . .        | 192,620           | 21,720            |
| Tallow, edible . . . . .                              | 823,088           | 2,436,111         |
| Tallow, inedible . . . . .                            | 91,437,353        | 119,319,146       |
| Inedible animal oils . . . . .                        | 429,818           | 1,307,385         |
| Inedible animal greases and fats . . . . .            | 14,194,985        | 10,126,407        |

Compiled from Bureau of the Census records.

# PROCESSED MEATS . . . SUPPLIES

## Meat Marketing Costs Rose To A Record High Last Year

Marketing costs on meat—the difference between the price per pound paid by consumers and the price received by farmers for an equivalent quantity of live animal—reached a new high in 1959, according to a recent research report issued by the U. S. Department of Agriculture.

(During the first half of 1960, marketing margins on pork, beef and lamb were slightly lower than the 1959 average.)

The report analyzes marketing practices and the trends in the price spreads on pork, beef and lamb from 1919 through 1959. During the 11 years, 1949-59, marketing margins increased about 41 per cent on pork, 57 per cent on Choice grade beef, and 45 per cent on Choice grade lamb, the study showed.

Dynamic structural changes have taken place in the marketing system on both livestock and meat. On livestock, the most significant change was a trend toward a more decentralized marketing system. On meat, many retailers—including regional and local chains—have taken over the wholesaling functions formerly provided by meat packers.

During the last decade, there has been some smoothing out of seasonal changes in prices of meat animals. This is due to the growing practice

of feeding cattle and lambs in feedlots so that fewer are marketed off grass in large numbers in a short period; and to earlier farrowing of pigs and feeding of hogs for faster gains so that the supply of each of the three species is distributed more evenly through the year. The result has been somewhat more stable prices throughout the year.

The study is part of a nationwide program of marketing research designed to improve efficiency in marketing farm products. A copy of the report, "Marketing Costs and Margins for Livestock and Meats," Marketing Research Report 418, may be obtained from the Office of Information, U. S. Department of Agriculture, Washington 25, D. C.

## USDA Buys Canned Beef, Lard Last Week; Ends Program

The U. S. Department of Agriculture late last week bought 6,050,-850 lbs. more of canned beef and gravy for distribution to schools participating in the national school lunch program. Bidders received prices ranging from 48.37¢ to 48.49¢ per lb. Offers were accepted from 10 of 13 bidders who offered a total of 7,181,850 lbs.

A total of \$2,929,000 of funds transferred by Congress from Section 32 was expended for the purchase, bringing to \$16,102,000 the

amount spent for 33,251,400 lbs. since the start of the program October 13.

The USDA also bought 8,304,000 lbs. of lard in cartons.

About \$1,125,000 of Section 32 funds was expended for the purchase, bringing to \$3,190,000 the amount spent for 23,106,000 lbs. since the start of the program October 27.

Prices paid ranged from 13.46¢ to 13.59¢ per lb. The lard will be distributed domestically to needy persons and institutions. USDA accepted offers from eight of the 10 firms which submitted bids totaling 15,216,000 pounds.

The USDA also announced suspension of both phases of its current meat and lard purchasing program.

## Says Changes In Lamb Grading May Have Had Bearing on Kill

The change in federal grade standards may have had a bearing on lamb and yearling slaughter last summer, according to David M. Pettus, director of the livestock division, Agricultural Research Service, U.S. Department of Agriculture.

By lowering the minimum standards on Prime and Choice grades, more lambs became eligible for these grades. There are probably some lambs going to slaughter which would have gone on feed under the previous grading system, the USDA official suggested.

### DOMESTIC SAUSAGE

|                                      |             |
|--------------------------------------|-------------|
| Pork sausage, bulk (f.o.b. Chgo.)    |             |
| in 1-lb. roll                        | 33 @ 41½    |
| Pork sausage, sheep cas.             |             |
| in 1-lb. package                     | 56 @ 62     |
| Frank's, sheep casing,               |             |
| in 1-lb. package                     | 62 @ 67½    |
| Frank's, skinless                    | 47½ @ 53    |
| Bologna, ring, bulk                  | 47½ @ 54    |
| Bologna, a.c., bulk                  | 39 @ 41½    |
| Smoked liver, a.c., bulk             | 37 @ 45     |
| Polish sausage, self-                |             |
| service pack                         | 62 @ 72     |
| Smoked liver, n.c., bulk             | 52 @ 56     |
| New Eng. lunch spec.                 | 63 @ 70     |
| Olive loaf, bulk                     | 45½ @ 51    |
| Blood and tongue, n.c.               | 47½ @ 69    |
| Blood, tongue, a.c.                  | 45½ @ 66½   |
| Pepper loaf, bulk                    | 49½ @ 52    |
| Pickie & pimento loaf                | 44½ @ 53    |
| Bologna, a.c., sliced (f.o.b. Chgo.) |             |
| 6, 7-oz. pack, doz.                  | 2.65 @ 3.60 |
| New Eng. lunch spec.                 |             |
| sliced, 6, 7-oz., doz.               | 4.05 @ 4.92 |
| Olive loaf,                          |             |
| sliced, 6, 7-oz., doz.               | 3.00 @ 3.84 |
| P.L. sliced, 6-oz., doz.             | 3.25 @ 3.65 |
| P&P loaf, sliced,                    |             |
| 6, 7-oz., dozen                      | 3.25 @ 3.60 |

### DRY SAUSAGE

|                                     |             |
|-------------------------------------|-------------|
| (Sliced, 6-oz. pack, f.o.b., Chgo.) |             |
| Cervelat, hog bunge                 | 1.05 @ 1.07 |
| Thuringer                           | 36 @ 60     |
| Farmer                              | 86 @ 88     |
| Holsteiner                          | 84 @ 86     |
| Salami, B.C.                        | 95 @ 97     |
| Salami, Genoa style                 | 1.08 @ 1.10 |
| Salami, cooked                      | 51 @ 53     |
| Pepperoni                           | 87 @ 89     |
| Sicilian                            | 96 @ 1.00   |
| Goteborg                            | 88 @ 90     |
| Mortadella                          | 59 @ 61     |

### CHGO. WHOLESALE SMOKED MEATS

|                               |    |
|-------------------------------|----|
| Wednesday, Nov. 30, 1960      |    |
| Hams, to-be-cooked, (av.)     |    |
| 14/16, wrapped                | 52 |
| Hams, fully cooked,           |    |
| 14/16, wrapped                | 53 |
| Hams, to-be-cooked,           |    |
| 16/18, wrapped                | 52 |
| Hams, fully cooked,           |    |
| 16/18, wrapped                | 53 |
| Bacon, fancy, de-rind,        |    |
| 8/10 lbs., wrapped            | 45 |
| Bacon, fancy sq. cut, seed-   |    |
| less, 10/12 lbs., wrapped     | 42 |
| Bacon, No. 1, sliced 1-lb.    |    |
| head seal, self-service, pkg. | 53 |

### SPICES

|  |      |
|--|------|
| (Basis Chicago, original barrels, bags, bales) |      |
| Whole Ground                                   |      |
| Allspice, prime                                | 86   |
| resifted                                       | 99   |
| Chili pepper                                   | 58   |
| Chili powder                                   | 58   |
| Cloves, Zanzibar                               | 60   |
| Ginger, Jamaica                                | 45   |
| Mace, fancy Banda                              | 3.50 |
| East Indies                                    | 2.90 |
| Mustard flour, fancy                           | 43   |
| No. 1  | 38   |
| West Indies nutmeg                             | 1.80 |
| Paprika, American,                             |      |
| No. 1  | 55   |
| Paprika, Spanish,                              |      |
| No. 1  | 80   |
| Cayenne pepper                                 | 63   |
| Pepper:  |      |
| Red, No. 1                                     | 58   |
| Black  | 70   |
| White  | 89   |

### SAUSAGE CASINGS

|   |             |
|---|-------------|
| (Lcl prices quoted to manufacturers of sausage) |             |
| Beef rounds: (Per set)                          |             |
| Clear, 29/35 mm                                 | 1.35 @ 1.40 |
| Clear, 35/38 mm                                 | 1.35 @ 1.50 |
| Clear, 35/40 mm                                 | 1.20 @ 1.40 |
| Clear, 38/40 mm                                 | 1.25 @ 1.60 |
| Not clear, 40 mm./up                            | 90 @ 95     |
| Not clear, 40 mm./dn                            | 80 @ 85     |
| Beef weasands: (Each)                           |             |
| No. 1, 24 in./up                                | 15 @ 18     |
| No. 1, 22 in./up                                | 16 @ 18     |
| Beef middles: (Per set)                         |             |
| Ex. wide, 2½ in./up                             | 3.75 @ 3.85 |
| Spec. wide, 2½-2½ in.                           | 2.75 @ 2.90 |
| Spec. med. 1½-2½ in.                            | 1.85 @ 1.95 |
| Narrow, 1½-in./dn                               | 1.15 @ 1.20 |
| Beef bung caps: (Each)                          |             |
| Clear, 5 in./up                                 | 42 @ 46     |
| Clear, 4½-5 inch                                | 34 @ 38     |
| Clear, 4-4½ inch                                | 21 @ 23     |
| Clear, 3½-4 inch                                | 15 @ 17     |
| Beef bladders, salted: (Each)                   |             |
| 7½ inch/up, inflated                            | 22          |
| 6½-7½ inch, inflated                            | 14          |
| 5½-6½ inch, inflated                            | 14          |
| Pork casings: (Per hank)                        |             |
| 29 mm./down                                     | 4.75 @ 5.10 |
| 29/32 mm.                                       | 4.75 @ 5.10 |
| 32/35 mm.                                       | 3.25 @ 4.50 |
| 35/38 mm.                                       | 2.60 @ 3.15 |
| 38/42 mm.                                       | 2.45 @ 2.60 |
| Hog bungs: (Each)                               |             |
| Sow, 34 inch cut                                | 62 @ 64     |
| Export, 34 in. cut                              | 57 @ 59     |
| Large prime, 34 in.                             | 42 @ 44     |
| Med. prime, 34 in.                              | 30 @ 32     |
| Small prime, 34 in.                             | 16 @ 19     |
| Middles, cap off                                | 74 @ 78     |
| Skip bungs                                      | 11 @ 12     |

|                           |             |
|---------------------------|-------------|
| Sheep casings: (Per hank) |             |
| 26/28 mm.                 | 5.35 @ 5.6  |
| 24/26 mm.                 | 5.25 @ 5.35 |
| 22/24 mm.                 | 4.15 @ 4.25 |
| 20/22 mm.                 | 3.65 @ 3.75 |
| 18/20 mm.                 | 2.70 @ 2.8  |
| 16/18 mm.                 | 1.35 @ 1.45 |

### CURING MATERIALS

|  |         |
|--|---------|
| Nitrite of soda, in 400-lb. (Cwt.)                               |         |
| bbis., del. or f.o.b. Chgo.                                      | \$11.50 |
| Pure refined gran. nitrate of soda, f.o.b. N.Y.                  | 9.65    |
| Pure refined powdered nitrate of soda, f.o.b. N.Y.               | 10.95   |
| Salt, paper-sacked, f.o.b. Chgo.                                 | 30.50   |
| Chgo. gran. carlots, ton   | 30.50   |
| Rock salt in 100-lb. bags, f.o.b. whse., Chgo.                   | 28.50   |
| Sugar:   |         |
| f.o.b. spot, N.Y.  | 6.50    |
| Refined standard cane gran., deliv'd. Chgo.                      | 9.47    |
| Packers curing sugar, 100-lb. bags, f.o.b. Reserve, La., less 2% | 8.90    |
| Dextrose, regular:   |         |
| Cerelose, (carlots, cwt.)  | 7.62    |
| Ex-warehouse, Chicago  | 7.77    |

### SEEDS AND HERBS

|                  |              |
|------------------|--------------|
| (Lcl., lb.)      | Whole Ground |
| Caraway seed     | 30           |
| Cominos seed     | 39           |
| Mustard seed     |              |
| fancy            | 20           |
| yellow Amer.     | 20           |
| Oragano          | 37           |
| Coriander,       |              |
| Morocco, No. 1   | 33           |
| Marjoram, French | 54           |
| Sage, Dalmatian, |              |
| No. 1            | 59           |

# FRESH MEATS... Chicago and outside

## CHICAGO

Nov. 29, 1960

### CARCASS BEEF

| Steers, gen. range: (carlots, lb.) |          |
|------------------------------------|----------|
| Choice, 500/600                    | 42½      |
| Choice, 600/700                    | 42½      |
| Choice, 700/800                    | 41½      |
| Good, 500/600                      | 38½      |
| Good, 600/700                      | 38½      |
| Bull                               | 34       |
| Commercial cow                     | 29½ @ 30 |
| Canner-cutter cow                  | 29½      |

### PRIMAL BEEF CUTS

| Prime:                 | (lb.)     |
|------------------------|-----------|
| Tr. loins, 50/70 (cl.) | 75 @ 95   |
| Sq. chux, 70/90        | 38½ @ 39  |
| Armchux, 80/110        | 36½ @ 37  |
| Ribs, 25/35 (cl.)      | 58 @ 63   |
| Briskets, (cl.)        | 26½ @ 27½ |
| Navel, No. 1           | 16½ @ 17  |
| Flanks, rough No. 1    | 16½       |

| Choice:                |           |
|------------------------|-----------|
| Hindqtrs., 5/700       | 50        |
| Foreqtrs., 5/800       | 34½       |
| Rounds, 70/90 lbs.     | 51½       |
| Tr. loins, 50/70 (cl.) | 65 @ 75   |
| Sq. chux, 70/90        | 38½ @ 39  |
| Armchux, 80/110        | 36½ @ 37  |
| Ribs, 25/30 (cl.)      | 55 @ 58   |
| Ribs, 30/35 (cl.)      | 55 @ 57   |
| Briskets, (cl.)        | 26½ @ 27½ |
| Navel, No. 1           | 16½ @ 17  |
| Flanks, rough No. 1    | 16½       |

### COW, BULL TENDERLOINS

| C&C grade, fresh (Job lots, lb.) |         |
|----------------------------------|---------|
| Cow, 3 lbs./down                 | 60 @ 65 |
| Cow, 3/4 lbs.                    | 65 @ 70 |
| Cow, 4/5 lbs.                    | 72 @ 78 |
| Cow, 5 lbs./up                   | 88 @ 95 |
| Bull, 5 lbs./up                  | 88 @ 95 |

### CARCASS LAMB

| Prime, 35/45 lbs.  | (cl., lb.) |
|--------------------|------------|
| Prime, 45/55 lbs.  | 39 @ 42    |
| Prime, 55/65 lbs.  | 36½ @ 40   |
| Choice, 35/45 lbs. | 40 @ 42    |
| Choice, 45/55 lbs. | 39 @ 42    |
| Choice, 55/65 lbs. | 36½ @ 40   |
| Good, all wts.     | 35 @ 40    |

## PACIFIC COAST WHOLESALE MEAT PRICES

|                                      | Los Angeles     | San Francisco   | No. Portland                 |
|--------------------------------------|-----------------|-----------------|------------------------------|
| FRESH BEEF (Carcass)                 | Nov. 29         | Nov. 29         | Nov. 29                      |
| Choice, 5-600 lbs.                   | \$39.50 @ 41.00 | \$41.00 @ 42.00 | \$40.00 @ 42.50              |
| Choice, 6-700 lbs.                   | 38.50 @ 40.00   | 38.50 @ 41.00   | 39.50 @ 42.00                |
| Good, 5-600 lbs.                     | 37.50 @ 40.00   | 38.00 @ 40.00   | 39.00 @ 41.50                |
| Good, 6-700 lbs.                     | 36.50 @ 39.00   | 38.50 @ 38.00   | 38.50 @ 41.00                |
| Stand., 3-600 lbs.                   | 35.50 @ 37.00   | 36.00 @ 38.00   | 35.00 @ 38.00                |
| COW:                                 |                 |                 |                              |
| Commercial, all wts.                 | 29.00 @ 32.00   | 31.00 @ 33.00   | 33.00 @ 35.50                |
| Utility, all wts.                    | 28.50 @ 30.00   | 28.00 @ 30.50   | 31.00 @ 33.50                |
| Canner-cutter                        | 26.00 @ 29.00   | 26.00 @ 28.00   | 28.00 @ 31.00                |
| Bull, util. & com'l.                 | 35.00 @ 40.00   | 37.00 @ 39.00   | 36.00 @ 38.00                |
| FRESH CALF:                          |                 |                 |                              |
| Choice, 200 lbs./down                | 48.00 @ 52.00   | None quoted     | 42.00 @ 46.00                |
| Good, 200 lbs./down                  | 43.00 @ 48.00   | 42.00 @ 44.00   | 40.00 @ 44.00                |
| LAMB (Carcass):                      |                 |                 |                              |
| Prime, 45-55 lbs.                    | 38.00 @ 40.00   | 38.00 @ 41.00   | 34.50 @ 38.00                |
| Prime, 55-65 lbs.                    | 36.00 @ 38.00   | 37.00 @ 39.00   | None quoted                  |
| Choice, 45-55 lbs.                   | 38.00 @ 40.00   | 38.00 @ 41.00   | 34.50 @ 38.00                |
| Choice, 55-65 lbs.                   | 36.00 @ 38.00   | 37.00 @ 39.00   | None quoted                  |
| Good, all wts.                       | 35.00 @ 39.00   | 35.00 @ 39.00   | 34.00 @ 37.00                |
| FRESH PORK: (Carcass) (Packer style) |                 |                 |                              |
| 135-175 lbs. U.S. No. 1-3            | None quoted     | None quoted     | (Packer style) 30.00 @ 31.50 |
| LOINS:                               |                 |                 |                              |
| 8-12 lbs.                            | 48.00 @ 51.00   | 52.00 @ 55.00   | 51.00 @ 55.00                |
| 12-16 lbs.                           | 48.00 @ 51.00   | 49.00 @ 53.00   | 51.00 @ 55.00                |
| PICNICS: (Smoked)                    |                 |                 |                              |
| 4-8 lbs.                             | 31.00 @ 35.00   | 31.00 @ 34.00   | 32.00 @ 37.00                |
| HAMS (Cured)                         |                 |                 |                              |
| 12-16 lbs.                           | 46.00 @ 56.00   | 49.00 @ 55.00   | 49.00 @ 55.00                |
| 16-20 lbs.                           | 45.00 @ 54.00   | 48.00 @ 51.00   | 48.00 @ 53.00                |

### BEEF PRODUCTS

| (lb.)                     |      |
|---------------------------|------|
| Tongues, No. 1, 100's     | 31n  |
| Tongues, No. 2, 100's     | 27½n |
| Hearts, regular, 100's    | 17½  |
| Livers, regular, 35/50's  | 20½n |
| Livers, selected, 35/50's | 26n  |
| Tripe, cooked, 100's      | 7½n  |
| Tripe, scalded, 100's     | 7½   |
| Lips, unscalded, 100's    | 11½  |
| Lips, scalded, 100's      | 14   |
| Melts                     | 6½   |
| Lungs, 100's              | 7½   |
| Udders, 100's             | 4¾   |

### FANCY MEATS

| (lb.)                       |     |
|-----------------------------|-----|
| Beef tongues, corned, No. 1 | 36  |
| corned, No. 2               | 34  |
| Veal breads, 6/12-oz.       | 113 |
| 12-oz./up                   | 133 |
| Calf tongues, 1-lb./dn.     | 26  |

### BEEF SAUS. MATERIALS

#### FRESH

| (lb.)                             |          |
|-----------------------------------|----------|
| Canner-cutter cow meat, barrels   | 40½ @ 41 |
| Bull meat, boneless, barrels      | 46       |
| Beef trimmings, 75/85%, barrels   | 33       |
| 85/90%, barrels                   | 36 @ 37  |
| Boneless chucks, barrels          | 40½ @ 41 |
| Beef cheek meat, trimmed, barrels | 30½      |
| Beef head meat, bbls.             | 27½n     |
| Veal trimmings, boneless, barrels | 38 @ 39  |

### VEAL SKIN-OFF

| (Carcass prices, lcl., lb.) |         |
|-----------------------------|---------|
| Prime, 90/120               | 54 @ 55 |
| Prime, 120/150              | 53 @ 55 |
| Choice, 90/120              | 48 @ 50 |
| Choice, 120/150             | 48 @ 50 |
| Good, 90/150                | 40 @ 42 |
| Commercial, 90/190          | 33 @ 35 |
| Utility, 90/190             | 27 @ 28 |
| Cull, 60/120                | 26 @ 27 |

### BEEF HAM SETS

|                         |          |
|-------------------------|----------|
| Inclides, 12/16 up, lb. | 50 @ 50½ |
| Outside, 8/16 up, lb.   | 49 @ 49½ |
| Knuckles, 7½/16 up, lb. | 49½ @ 50 |

n-nominal, b-bid, a-asked

## NEW YORK

Nov. 30, 1960

### CARCASS BEEF AND CUTS

| Prime steer:                  | (cl., lb.) |
|-------------------------------|------------|
| Hinds, 6/700                  | 52 @ 58    |
| Hinds, 7/800                  | 52 @ 57    |
| Rounds, cut across, flank off | 52½ @ 57   |
| Rds., dia. bone, f.o.         | 53½ @ 58   |
| Short loins, untrim.          | 74 @ 86    |
| Short loins, trim.            | 102 @ 135  |
| Flanks                        | 15 @ 19    |
| Ribs                          | 58 @ 65    |
| Arm chucks                    | 38 @ 42    |
| Briskets                      | 29 @ 37    |
| Plates                        | 16½ @ 21   |

| Choice steer:                 |           |
|-------------------------------|-----------|
| Carcass, 6/700                | 45 @ 46½  |
| Carcass, 7/800                | 44 @ 45½  |
| Carcass, 8/900                | 43½ @ 44½ |
| Hinds, 6/700                  | 51½ @ 57  |
| Hinds, 7/800                  | 50½ @ 56  |
| Rounds, cut across, flank off | 52 @ 57   |
| Rds., dia. bone, f.o.         | 53 @ 58   |
| Short loins, untrim.          | 57 @ 65   |
| Short loins, trim.            | 77 @ 99   |
| Flanks                        | 15 @ 19   |
| Ribs                          | 55 @ 60   |
| Arm chucks                    | 37½ @ 41  |
| Briskets                      | 28 @ 36   |
| Plates                        | 16 @ 20   |

| Good steer:                   |          |
|-------------------------------|----------|
| Carcass, 5/600                | 41½ @ 43 |
| Carcass, 6/700                | 42 @ 44  |
| Hinds, 6/700                  | 49 @ 54  |
| Hinds, 7/800                  | 48½ @ 53 |
| Rounds, cut across, flank off | 51 @ 56  |
| Rds., dia. bone, f.o.         | 52 @ 57  |
| Short loins, untrim.          | 52 @ 56  |
| Short loins, trim.            | 70 @ 76  |
| Flanks                        | 15 @ 19  |
| Ribs                          | 53 @ 57  |
| Arm chucks                    | 36 @ 39  |

### PHILA. FRESH MEATS

Nov. 29, 1960

| PRIME STEER:               | (cl., lb.)      |
|----------------------------|-----------------|
| Carcass, 5/700             | 45 @ 47         |
| Carcass, 7/900             | 44½ @ 46½       |
| Rounds, flank off          | 54 @ 57         |
| Loins, full, untr.         | 54 @ 57         |
| Loins, full, trim.         | 90 @ 93         |
| Ribs, 7-bone               | 60 @ 64         |
| Armchux, 5-bone            | 39 @ 41         |
| Briskets, 5-bone           | 27 @ 32         |
| CHOICE STEER:              |                 |
| Carcass, 5/700             | 45 @ 46         |
| Carcass, 7/900             | 44 @ 45½        |
| Rounds, flank off          | 53 @ 56         |
| Loins, full, untr.         | 51 @ 54         |
| Loins, full, trim          | 67 @ 72         |
| Ribs, 7-bone               | 55 @ 60         |
| Armchux, 5-bone            | 39 @ 41         |
| Briskets, 5-bone           | 27 @ 32         |
| GOOD STEER:                |                 |
| Carcass, 5/700             | 42 @ 44         |
| Carcass, 7/900             | 41½ @ 43½       |
| Rounds, flank off          | 52 @ 54         |
| Loins, full, untr.         | 48 @ 52         |
| Loins, full, trim.         | 64 @ 68         |
| Ribs, 7-bone               | 48 @ 54         |
| Armchux, 5-bone            | 38 @ 39         |
| Briskets, 5-bone           | 27 @ 32         |
| COW CARCASS:               |                 |
| Comm'l. 350/700            | 31 @ 34         |
| Utility 350/700            | 30 @ 33         |
| Can-cut 350/700            | 30 @ 32         |
| VEAL CARC.                 | Choice Good     |
| 60/90 lbs.                 | none 43 @ 45    |
| 90/120 lbs.                | 49 @ 52 44 @ 46 |
| 120/150 lbs.               | 49 @ 52 43 @ 45 |
| LAMB CARC.: Prime & Choice |                 |
| 35/45 lbs.                 | 41 @ 44 41 @ 44 |
| 45/55 lbs.                 | 39 @ 43 39 @ 43 |
| 55/65 lbs.                 | 38 @ 42 38 @ 42 |

### CHGO. PORK SAUSAGE MATERIALS—FRESH

| Pork trimmings: (Job lots) |     |
|----------------------------|-----|
| 40% lean, barrels          | 19  |
| 50% lean, barrels          | 20  |
| 80% lean, barrels          | 35  |
| 95% lean, barrels          | 39  |
| Pork head meat             | 29  |
| Pork cheek meat            | 32½ |
| Pork cheek meat, untrimmed | 30½ |

### FANCY MEATS

| (cl., lb.)             |     |
|------------------------|-----|
| Veal breads, 6/12-oz.  | 115 |
| 12-oz./up              | 135 |
| Beef livers, selected  | 32  |
| Beef kidneys           | 27  |
| Oxtails, ¾-lb., frozen | 21  |

### VEAL SKIN-OFF

| (Carcass prices, lcl., lb.) |         |
|-----------------------------|---------|
| Prime, 90/120               | 53 @ 57 |
| Prime, 120/150              | 52 @ 56 |
| Choice, 90/120              | 46 @ 52 |
| Choice, 120/150             | 45 @ 51 |
| Good, 60/90                 | 37 @ 41 |
| Good, 90/120                | 38 @ 43 |
| Good, 120/150               | 37 @ 41 |
| Choice calf, all wts.       | 35 @ 39 |
| Good calf, all wts.         | 34 @ 37 |

### CARCASS LAMB

| (cl., lb.)    |          |
|---------------|----------|
| Prime, 35/45  | 41 @ 45  |
| Prime, 45/55  | 39½ @ 44 |
| Prime, 55/65  | 39 @ 42  |
| Choice, 35/45 | 40½ @ 45 |
| Choice, 45/55 | 39½ @ 44 |
| Choice, 55/65 | 39 @ 42  |
| Good, 35/45   | 39 @ 42  |
| Good, 45/55   | 39 @ 42  |
| Good, 55/65   | 37 @ 41  |

| (Carcass prices, lcl., lb.) |          |
|-----------------------------|----------|
| Choice, 35/45               | 38½ @ 43 |
| Choice, 45/55               | 37 @ 42  |
| Choice, 55/65               | 37 @ 41  |

### CARCASS BEEF

| (Carcass prices, lcl., lb.) |           |
|-----------------------------|-----------|
| Steer, choice, 6/700        | 43 @ 45   |
| Steer, choice, 7/800        | 42½ @ 44  |
| Steer, choice, 8/900        | 41½ @ 43½ |
| Steer, good, 6/700          | 38½ @ 41  |
| Steer, good, 7/800          | 38½ @ 40  |
| Steer, good, 8/900          | 37½ @ 40  |

### Phila., N. Y. Fresh Pork

| PHILADELPHIA: (cl., lb.) |           |
|--------------------------|-----------|
| Loins, reg., 8/12        | 49 @ 52   |
| Loins, reg., 12/16       | 47 @ 49   |
| Boston butts, 4/8        | 37 @ 40   |
| Spareribs, 3-lb./dn      | 38 @ 42   |
| Hams, sknd., 10/12       | none qtd. |
| Hams, sknd., 12/14       | 46 @ 48   |
| Picnics, s.s., 4/6       | 27 @ 29   |
| Picnics, s.s., 6/8       | 26 @ 28   |
| Bellies, 10/14           | 27 @ 28   |
| NEW YORK: (cl., lb.)     |           |
| Loins, reg., 8/12        | 47 @ 54   |
| Loins, reg., 12/16       | 46½ @ 51  |
| Hams, sknd., 12/16       | 45 @ 49   |
| Boston butts, 4/8        | 36 @ 40   |
| Spareribs, 3/dn.         | 38 @ 46   |

### CHGO. FRESH PORK AND PORK PRODUCTS

| Nov. 29, 1960              |       |
|----------------------------|-------|
| Hams, skinned, 10/12       | 48    |
| Hams, skinned, 12/14       | 46    |
| Hams, skinned, 14/16       | 43½   |
| Picnics, 4/6 lbs.          | 26    |
| Picnics, 6/8 lbs.          | 24½   |
| Pork loins, boneless       | 60    |
| Shoulders, 16/dn.          | 30    |
| (Job lots, lb.)            |       |
| Pork livers                | 18    |
| Tenderloins, fresh, 10s 72 | 75    |
| Neck bones, bbls.          | 15    |
| Feet, s.c., bbls.          | 8 @ 9 |

### OMAHA, DENVER MEATS

| (Carcass carlots, cwt.) |                 |
|-------------------------|-----------------|
| Omaha Nov. 30, 1960     |                 |
| Choice steer, 6/700     | \$41.75 @ 42.25 |
| Choice steer, 7/800     | 40.75 @ 41.25   |
| Choice steer, 8/900     | 39.75 @ 40.25   |
| Good steer, 6/800       | 38.25 @ 39.75   |
| Choice heifer, 5/700    | 39.50 @ 40.25   |
| Good heifer, 5/700      | 38.00 @ 38.50   |
| Cow, c-c & util.        | 28.50 @ 29.00   |
| Pork loins, 8/12        | 43.00           |
| Boston butts, 4/8       | 42.00           |
| Hams, sknd., 12/16      | 41.50 @ 43.50   |
| Denver, Nov. 30, 1960   |                 |
| Choice steer, 6/700     | 41.50 @ 42.00   |
| Choice steer, 7/800     | 40.50 @ 41.00   |
| Choice steer, 8/900     | 39.50           |
| Good steer, 6/800       | none qtd.       |
| Choice heifer, 5/700    | 39.50 @ 39.75   |
| Cow, utility (11-29)    | 28.50           |
| Cow, can-cut (11-29)    | 27.00           |



# PORK AND LARD ... Chicago and outside

## CHICAGO PROVISION MARKETS

From the National Provisioner Daily Market Service

### CASH PRICES

(Cariot basis, Chicago price zone, Nov. 30, 1960)

| SKINNED HAMS              |                   |          | BELLIES                      |                   |            |
|---------------------------|-------------------|----------|------------------------------|-------------------|------------|
| F.F.A. or fresh           |                   | Frozen   | F.F.A. or fresh              |                   | Frozen     |
| 47                        | 10/12             | 47       | 31½n                         | 6/8               | 31½n       |
|                           | 12/14             | 45       | 31½                          | 8/10              | 31½        |
| 42½                       | 14/16             | 42½      | 30½                          | 10/12             | 30½        |
| 42½                       | 16/18             | 42½      | 28b                          | 12/14             | 28b        |
| 41½                       | 18/20             | 41½      | 25                           | 14/16             | 25         |
| 40½                       | 20/22             | 40½      | 22b                          | 16/18             | 22b        |
| 38                        | 22/24             | 38       | 22n                          | 18/20             | 22n        |
| 35                        | 24/26             | 35       | D.S. BRANDED BELLIES (CURED) |                   |            |
| 34                        | 25/30             | 34       | n.q.                         | 20/25             | 22½n       |
| 32½                       | 25/up, 2s in      | 32½      | n.q.                         | 25/30             | 22½n       |
| PICNICS                   |                   |          | G.A., fresh, frozen          |                   |            |
| F.F.A. or fresh           |                   | Frozen   |                              |                   | D.S. clear |
| 25                        | 4/6               | 25       | 18½                          | 20/25             | 20n        |
| 23½                       | 6/8               | 23½      | 18½                          | 25/30             | 19n        |
| 22                        | 8/10              | 22       | 16½                          | 30/35             | 18n        |
|                           | 10/12             | 22       | 16½                          | 35/40             | 18n        |
| 21                        | 8/up 2's in       | 21@21½   | 15½n                         | 40/50             | 15½n       |
| 22                        | fresh 8/up 2's in | n.q.     | FAT BACKS                    |                   |            |
| FRESH PORK CUTS           |                   |          | Frozen or fresh              |                   | Cured      |
|                           |                   |          | 8½n                          | 6/8               | 10n        |
| Job Lot                   |                   | Car Lot  | 9½n                          | 8/10              | 10½        |
| 44                        | Loins, 12/dn      | .43@.43½ | 12n                          | 10/12             | 13½n       |
| 42½                       | Loins, 12/16      | .41½     | 12½n                         | 12/14             | 13½n       |
| 39                        | Loins, 16/20      | .36½     | 13½n                         | 14/16             | 14½n       |
| 36½                       | Loins, 20/up      | .35      | 13½n                         | 16/18             | 14½        |
| 34½                       | Butts, 4/8        | .32½n    | 18/20                        | 18/20             | 15         |
| 33                        | Butts, 8/12       | .32      | 13½n                         | 20/25             | 15½        |
| 33                        | Butts, 8/up       | .32      | OTHER CELLAR CUTS            |                   |            |
| 35½                       | Ribs, 3/dn        | .35½     | Frozen or fresh              |                   | Cured      |
| 29                        | Ribs, 3/5         | .28½     | 15                           | Sq. Jowls, boxed  | n.q.       |
| 23                        | Ribs, 5/up        | .22      | 11½                          | Jowl Butts, loose | 12½a       |
| a-asked, b-bid, n-nominal |                   |          | 12                           | Jowl Butts, boxed | n.q.       |

### LARD FUTURES PRICES

(Drum contract basis)

FRIDAY, NOV. 25, 1960

|      | Open  | High  | Low   | Close  |
|------|-------|-------|-------|--------|
| Dec. | 11.50 | 11.57 | 11.45 | 11.52a |
| Jan. | 11.35 | 11.40 | 11.30 | 11.30a |
| Mar. | 11.20 | 11.23 | 11.20 | 11.20a |
| May  | 11.47 | 11.47 | 11.45 | 11.45a |
| July | 11.35 | 11.35 | 11.35 | 11.35a |

Sales: 1,560,000 lbs.

Open interest at close, Wed., Nov. 23: Dec., 249; Jan., 90; Mar., 71; May, 69, and July, 4 lots.

MONDAY, NOV. 28, 1960

|       | Dec.   | Jan.   | Mar.   | May    | July   |
|-------|--------|--------|--------|--------|--------|
| Open  | 11.47  | 11.47  | 11.25  | 11.25  | 11.25  |
| High  | 11.20  | 11.20  | 11.07  | 11.10  | 11.10  |
| Low   | 11.05  | 11.05  | 11.00  | 11.00  | 11.00  |
| Close | 11.27a | 11.27a | 11.27a | 11.27a | 11.27a |

Sales: 1,440,000 lbs.

Open interest at close, Fri., Nov. 25: Dec., 247; Jan., 100; Mar., 65; May, 68, and July, 4 lots.

TUESDAY, NOV. 29, 1960

|       | Dec.  | Jan.  | Mar.  | May    | July   |
|-------|-------|-------|-------|--------|--------|
| Open  | 11.20 | 11.27 | 11.10 | 11.25  | 11.25  |
| High  | 11.02 | 11.05 | 10.92 | 11.05  | 11.05  |
| Low   | 10.95 | 10.97 | 10.95 | 10.95b | 11.25a |
| Close | 11.20 | 11.20 | 11.20 | 11.20  | 11.20  |

Sales: 2,800,000 lbs.

Open interest at close, Mon., Nov. 28: Dec., 247; Jan., 100; Mar., 65; May, 68, and July, 4 lots.

WEDNESDAY, NOV. 30, 1960

|       | Dec.  | Jan.  | Mar.  | May    | July   |
|-------|-------|-------|-------|--------|--------|
| Open  | 11.12 | 11.20 | 11.10 | 11.17a | 11.17a |
| High  | 10.95 | 11.00 | 10.92 | 11.00a | 11.00a |
| Low   | 10.85 | 10.90 | 10.85 | 10.90  | 10.90  |
| Close | 11.10 | 11.15 | 11.10 | 11.15b | 11.15b |

Sales: 1,900,000 lbs.

Open interest at close, Tues., Nov. 29: Dec., 247; Jan., 110; Mar., 63; May, 68, and July, 3 lots.

THURSDAY, DEC. 1, 1960

|       | Dec.  | Jan.  | Mar.  | May    | July   |
|-------|-------|-------|-------|--------|--------|
| Open  | 11.10 | 11.15 | 10.95 | 11.00b | 11.00b |
| High  | 10.82 | 10.92 | 10.80 | 10.80b | 10.80b |
| Low   | 10.75 | 10.85 | 10.70 | 10.70  | 10.70  |
| Close | 10.95 | 11.05 | 10.85 | 10.85  | 10.95a |

Sales: 1,600,000 lbs.

Open interest at close, Wed., Nov. 30: Dec., 230; Jan., 114; Mar., 64; May, 69, and July, 3 lots.

### CHICAGO LARD STOCKS

Stocks of drummed lard in Chicago were reported in pounds by the Board of Trade, as follows:

|                                    | Nov. 25   | Nov. 27   |
|------------------------------------|-----------|-----------|
| P.S. lard (a)                      | 1,640,027 | 641,417   |
| P.S. lard (b)                      | 560,635   | 2,899,523 |
| D.R. lard (a)                      | 2,300,662 | 3,540,940 |
| D.R. lard (b)                      | 2,300,662 | 3,540,940 |
| TOTAL LARD                         | 2,300,662 | 3,540,940 |
| (a) Made since Oct. 1, 1960.       |           |           |
| (b) Made previous to Oct. 1, 1960. |           |           |

### SLICED BACON

Sliced bacon production for the week ended November 12, amounted to 19,211,135 lbs., according to the U. S. Department of Agriculture.

### Meat Prices Rise More

Meat prices continued to rise in the week ended November 22 as the average wholesale price index advanced to 96.4 from 96.2 for the previous week. Meanwhile, the average primary market price index climbed to 119.7, equal to the highest since the week ended May 7, when it was 119.8. The same indexes for the corresponding period last year were 89.8 and 119.0 per cent, respectively. These indexes were calculated by the Bureau of Labor Statistics.

### SOME MINUS MARGINS NARROWER THIS WEEK

(Chicago costs, credits and realizations for Monday and Tuesday)

Downward adjustments in the live hog market were largely to be credited for the narrowing (although small) in some minus cut-out margins this week. Markdowns on cuts from mediumweight hogs offset the lower live prices, leaving those margins exactly as they were a week ago.

|                       | -180-220 lbs.— |                     | -220-240 lbs.— |                     | -240-270 lbs.— |                     |
|-----------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|
|                       | Value          |                     | Value          |                     | Value          |                     |
|                       | per cwt. alive | per cwt. fin. yield | per cwt. alive | per cwt. fin. yield | per cwt. alive | per cwt. fin. yield |
| Lean cuts             | \$12.63        | \$18.17             | \$11.90        | \$16.75             | \$11.26        | \$15.82             |
| Fat cuts, lard        | 5.32           | 7.66                | 5.28           | 7.47                | 4.82           | 6.61                |
| Ribs, trimmings, etc. | 2.13           | 3.10                | 2.02           | 2.82                | 1.88           | 2.62                |
| Cost of hogs          | 17.93          |                     | 17.81          |                     | 17.50          |                     |
| Condemnation loss     | .08            |                     | .08            |                     | .08            |                     |
| Handling, overhead    | 2.64           |                     | 2.40           |                     | 2.18           |                     |
| TOTAL COST            | 20.65          | 29.71               | 20.29          | 28.58               | 19.76          | 27.63               |
| TOTAL VALUE           | 20.08          | 28.93               | 19.30          | 27.04               | 17.96          | 25.05               |
| Cutting margin        | .57            | — .78               | — .99          | — 1.54              | — 1.80         | — 2.58              |
| Margin last week      | .68            | — .96               | — 1.09         | — 1.54              | — 2.05         | — 2.81              |

### PACIFIC COAST WHOLESALE LARD PRICES

|                       | Los Angeles | San Francisco | No. Portland |
|-----------------------|-------------|---------------|--------------|
|                       | Nov. 29     | Nov. 29       | Nov. 29      |
| 1-lb. cartons         | 15.50@16.50 | 16.00@18.00   | 14.50@18.50  |
| 50-lb. cartons & cans | 14.75@15.25 | 16.00@17.00   | None quoted  |
| Tierces               | 13.50@14.75 | 15.00@16.00   | 13.50@15.50  |

### PACKERS' WHOLESALE LARD PRICES

Wednesday, Nov. 30, 1960

|  |         |
|--|---------|
| Refined lard, drums, f.o.b. Chicago              | \$14.00 |
| Refined lard, 50-lb. fiber cubes, f.o.b. Chicago | 13.50   |
| Kettle rendered, 50-lb. tins, f.o.b. Chicago     | 15.00   |
| Leaf, kettle rendered, drums, f.o.b. Chicago     | 15.00   |
| Lard flakes                                      | 14.75   |
| Standard shortening, North & South, delivered    | 19.50   |
| Hydrogenated shortening, N. & S., drums, del'd.  | 19.75   |

### WEEK'S LARD PRICES

|         | P.S. or D.R. cash tierces (Bd. Trd.) | Dry rend. loose (Brd. Trd.) | Ref. in 50-lb. tins (Open Mkt.) |
|---------|--------------------------------------|-----------------------------|---------------------------------|
| Nov. 25 | 10.20n                               | 10.37                       | 12.75a                          |
| Nov. 26 | 10.20n                               | 10.37                       | 12.75a                          |
| Nov. 29 | 10.20n                               | 10.12                       | 12.50n                          |
| Nov. 30 | 10.20n                               | 10.12                       | 12.50n                          |
| Dec. 1  | 10.20n                               | 10.00a                      | 12.50n                          |

Note: add 1/2¢ to all prices ending in 2 or 7.

n-nominal, a-asked, b-bid

### HOG-CORN

#### RATIOS COMPARED

The hog-corn ratio based on barrows and gilts at Chicago for the week ended Nov. 26, 1960, was 19.6, the U. S. Department of Agriculture has reported. This ratio compared with the 18.9 ratio for the preceding week and 11.4 a year ago. These ratios were calculated on the basis of No. 3 yellow corn selling at 91.9¢, 93.1¢ and \$1.02 per bu. during the three periods, respectively.

### VEGETABLE OILS

Wednesday, Nov. 30, 1960

|                                       |                 |
|---------------------------------------|-----------------|
| Crude cottonseed oil, f.o.b. Valley   | 9 1/2           |
| Texas                                 | 9 1/2 @ 9 1/2 n |
| Southeast                             | 10n             |
| Corn oil in tanks, f.o.b. mills       | 13 1/2          |
| Soybean oil, f.o.b. Decatur           | 10n             |
| Coconut oil, f.o.b. Pacific Coast     | 12 1/2 n        |
| Peanut oil, f.o.b. mills              | 13n             |
| Cottonseed foots: Midwest, West Coast | 14 1/2          |
| East                                  | 14 1/2          |
| Soybean foots: Midwest                | 14 1/2          |

### OLEOMARGARINE

Wednesday, Nov. 30, 1960

|  |                 |
|--|-----------------|
| White dom. veg. solids, 30-lb. cartons   | 23 1/2          |
| Yellow quarters, 30-lb. cartons          | 25 1/2          |
| Milk churned pastry, 750-lb. lots, 30's  | 25 1/2          |
| Water churned pastry, 750-lb. lots, 30's | 24 1/2          |
| Bakers, drums, tons                      | 18 1/2 @ 20 1/2 |

### OLEO OILS

|                           |        |
|---------------------------|--------|
| Prime oleo stearine, bags | 11 1/2 |
| Extra oleo oil (drums)    | 16     |
| Prime oleo oil (drums)    | 15 1/2 |

### N. Y. COTTONSEED OIL CLOSINGS

Closing cottonseed oil futures in New York were as follows:  
Nov. 25-Dec., 11.98-99; Mar., 12.12; May, 12.21b-23a; July, 12.30b-33a; Sept., 12.15b-22a; Oct., 12.15b-22a, and Dec., 11.95b.  
Nov. 28-Dec., 12.06-05; Mar., 12.09-07; May, 12.16-17; July, 12.20; Sept., 12.11b-17a; Oct., 12.11b-18a, and Dec., 12.00b.  
Nov. 29-Dec., 11.96; Mar., 12.05-06; May, 12.12-11; July, 12.20-19; Sept., 12.06b-10a; Oct., 12.06b-07a, and Dec., 11.90b.  
Nov. 30-Dec., 11.95-96; Mar., 12.07-08; May, 12.15-16; July, 12.24-23; Sept., 12.12b-25a; Oct., 12.08b-10a, and Dec., 11.90b.  
Dec. 1-Dec., 11.80b-90a; Mar., 11.98b-12.00; May, 12.06b-07a; July, 12.13b-15a; Sept., 12.06; Oct., 12.04b-08a; and Dec., 11.72b.  
a-asked, b-bid.

# BY-PRODUCTS... FATS AND OILS

## BY-PRODUCTS MARKET

(F.O.B. Chicago, unless otherwise indicated)  
Wednesday, Nov. 30, 1960

### BLOOD

|   |       |       |
|---|-------|-------|
| Unground, per unit of ammonia, bulk ..... | 4.25@ | 4.50n |
| <b>DIGESTER FEED TANKAGE MATERIALS</b>    |       |       |
| Wet rendered, unground, loose             |       |       |
| Low test .....                            | 5.00@ | 5.25n |
| Med. test .....                           | 4.50@ | 4.95n |
| High test .....                           | 4.25@ | 4.50n |

### PACKINGHOUSE FEEDS

|   |              |          |        |
|---|--------------|----------|--------|
| 50% meat, bone scraps, bagged                           | Carlots, ton | \$65.00@ | 72.50  |
| 50% meat, bone scraps, bulk ..                          |              | 62.50@   | 65.00  |
| 60% digester tankage, bagged ..                         |              | 67.50@   | 75.00  |
| 60% digester tankage, bulk .....                        |              | 65.00@   | 67.50  |
| 80% blood meal, bagged .....                            |              | 90.00@   | 110.00 |
| Steam bone meal, 50-lb. bags (specially prepared) ..... |              |          | 90.00  |
| 60% steam bone meal, bagged ..                          |              |          | 70.00  |

### FERTILIZER MATERIALS

|  |             |
|--|-------------|
| Feather tankage, ground, per unit ammonia (85% prot) | *3.25       |
| Hoof meal, per unit ammonia ..                       | †6.50@ 6.75 |

### DRY RENDERED TANKAGE

|                                  |       |
|----------------------------------|-------|
| Low test, per unit protein ....  | 1.15n |
| Medium test, per unit prot. .... | 1.10n |
| High test, per unit prot. ....   | 1.05n |

### GELATIN AND GLUE STOCKS

|                                  |            |
|----------------------------------|------------|
| Bone stock, (gelatin), ton ..... | 14.50      |
| Jaws, feet (non-gel), ton .....  | 1.50@ 3.50 |
| Trim bone, ton .....             | 3.50@ 7.50 |
| Pigskins (gelatin), lb. ....     | 7¼@ 7½     |
| Pigskins (rendering) piece ....  | 7½@ 12½    |

### ANIMAL HAIR

|   |              |
|---|--------------|
| Winter coil, dried, c.a.f. midwest, ton ..... | 80.00@ 85.00 |
| Winter coil, dried, midwest, ton ..           | 70.00@ 75.00 |
| Cattle switches, piece .....                  | 1½@ 2½       |
| Winter processed (Nov.-Mar.) gray, lb. ....   | 15@ 20       |
| *Del. midwest, †del. midwest, n-nom., a-asked |              |

## TALLOW and GREASES

Wednesday, Nov. 30, 1960

The inedible tallow and grease market maintained its firm undertone late last week, and some trade was consummated at the last traded prices. Bleachable fancy tallow sold at 5¼¢, and special tallow at 5¢, c.a.f. Chicago. Choice white grease, all hog, was bid at 9¢, c.a.f. New York, but offered ¼¢ higher. Bleachable fancy tallow was bid at 6¼¢@6½¢, also New York, but sellers held for fractionally higher prices. A few tanks of edible tallow changed hands at 8½¢, f.o.b. Denver.

As the new week got underway, sellers persisted in asking fractionally higher prices for inedible material, while users maintained steady price ideas; consequently, the market was on the quiet side, with a few sales taking place. Bleachable fancy tallow sold at 5¼¢, special tallow at 5¢, and yellow grease at 4¾¢@4½¢, all c.a.f. Chicago.

Edible tallow was bid at 9½¢, f.o.b. River, but offered ⅛¢ higher. Edible tallow also met inquiry at 8¾¢, f.o.b. Denver, with the asking price at 9¢.

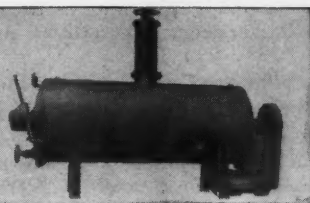
Some indications of 9½¢, c.a.f. Chicago were also in the market on edible tallow, but sellers asked 9¼¢. Special tallow was bid at 5½¢@5½¢, and yellow grease at 5@5½¢, c.a.f. New York, and price depended on stock. Bleachable fancy tallow was bid at 6¼¢, c.a.f. East on regular stock, and at a price of 6¾¢ on hard body material.

A fair volume of sales was registered in the inedible fats market on Tuesday. Bleachable fancy tallow sold at 5¼¢, special tallow at 5¢, No. 1 tallow and yellow grease at 4¾¢@4½¢, all delivered Chicago. Some edible tallow changed hands at 9½¢, f.o.b. River points. Choice white grease, all hog, was offered at 8¢, c.a.f. Chicago. The same material was discussed at around 9¢, c.a.f. New York. Edible tallow was available at 9½¢, Chicago basis; it was also reported that some sold at 9½¢, f.o.b. Chicago. A few tanks of edible tallow sold at 9½¢, c.a.f. Chicago.

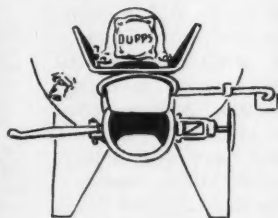
At midweek, a few tanks and tank trucks of bleachable fancy sold at 5½¢, c.a.f. Chicago. Numerous offerings later at 5¼¢ were not sold.

Edible tallow moved fairly well at 9½¢, f.o.b. River, with more offered.

"DUPPS COOKERS are  
8 ways superior . . ."



## ⑥ Discharge Door . . .



Is hinged at the top and opening can be easily controlled by the operating lever which is equipped with a counterweight. The round door facilitates rapid discharging because it permits the discharge spout to be sloped sharply down from the inside shell. This all-steel door has machined gasket groove and follows the contour of the inner shell when closed. When opened the material being discharged is deflected downward. Positive locking is assured in the closed position by a rugged, simple yoke and handwheel. A large, hardened steel ball on the yoke distributes sealing pressure uniformly to the gasket.

charged is deflected downward. Positive locking is assured in the closed position by a rugged, simple yoke and handwheel. A large, hardened steel ball on the yoke distributes sealing pressure uniformly to the gasket.

**DUPPS**

The Dupps Co. GERMANTOWN, OHIO

Edible was also offered at 9¢, f.o.b. Colorado points. The Chicago market was pegged at 9½¢ nominal.

**TALLOW:** Wednesday's quotations: edible tallow, 9½¢ f.o.b. River and 9½¢ Chicago basis; original fancy tallow, 6¢; bleachable fancy tallow, 5½¢; prime tallow, 5½¢; special tallow, 5¢; No. 1 tallow, 4¾¢@4½¢, and No. 2 tallow, 3¾¢@4¢, all c.a.f. Chicago.

**GREASES:** Wednesday's quotations: Choice white grease, all hog, 8¢; B-white grease, 5¢; yellow grease, 4¾¢@4½¢, and house grease, 4½¢@4¼¢, all c.a.f. Chicago.

## EASTERN BY-PRODUCTS

New York, Nov. 30, 1960

Dried blood was quoted today at \$3.50@3.75 per unit of ammonia. Wet rendered tankage was listed at \$4@4.25 per unit of ammonia and dry rendered tankage was quoted at \$1 per protein unit.

## EDIBLE OIL SHIPMENTS

Shipments of shortening and edible oils, as reported to the Institute of Shortening and Edible Oils, totaled 419,099,000 lbs. in October. Of this volume, 190,332,000 lbs., or 45.4 per cent, were shortening and 121,888,000 lbs., or 29.1 per cent, were salad or cooking oils. Shipments of oleomargarine oils and/or fats totaled 106,879,000 lbs., or 25.5 per cent of the total. Shipments in October, 1959, amounted to 406,642,000 lbs.

## September Cattle, Kip Leather Output Up, Sheep Below 1959

September production of cattlehide and kipskin leather for various purposes rose to a total of 1,907,000 pieces from 1,796,000 in the same month last year, according to the Tanners Council of America. However, the nine-month aggregate of 16,316,000 pieces for the year through September lagged behind last year's volume of 17,604,000 hides. Production of sheep and lamb leather for the month and year was down from September and the nine-month period of last year.

September production of the major types of leather is summarized in the table below for the various periods (in 000 pieces) as follows:

|                  | Sept.<br>1960 | Sept.<br>1959 | 9 Month total's<br>1960 | 1959   |
|------------------|---------------|---------------|-------------------------|--------|
| Cattle, kip side |               |               |                         |        |
| Sole             | 350           | 348           | 3,361                   | 3,438  |
| Side, upper      | 1,316         | 1,220         | 10,968                  | 11,908 |
| Beltline, etc.   | 38            | 37            | 305                     | 341    |
| Harness, etc.    | 14            | 12            | 130                     | 133    |
| Bag, strap       | 78            | 69            | 612                     | 662    |
| Upholstery       | 31            | 34            | 263                     | 295    |
| All Other        | 80            | 76            | 677                     | 827    |
| Totals           | 1,907         | 1,796         | 16,316                  | 17,604 |
| Calif. Kip       | 532           | 492           | 4,533                   | 5,093  |
| Goat, kid        | 1,421         | 1,812         | 14,786                  | 17,280 |
| Cabretta         | 183           | 221           | 1,995                   | 2,376  |
| Sheep, lamb      | 2,479         | 2,737         | 22,734                  | 24,304 |
| Excl. Shrigs.    | 2,326         | 2,521         | 21,071                  | 22,538 |

## CHICAGO HIDES

Wednesday, Nov. 30, 1960

**BIG PACKER HIDES:** Practically all selections registered ½¢ advances in last weeks' trading, which was estimated at 100,000 pieces. About 24,000 River heavy native steers sold at 13½¢, and several thousand low freight stock brought 14¢, all up ½¢. About 1,800 light and ex-light native steers, Rivers, sold at 18¢ and 19¢, respectively. Butt-brands were ½¢ higher at 12¢, heavy Texas' at 11½¢, and Colorado's at 11¢. Northern branded cows moved well at 12½¢, up ½¢. Some Southwestern's sold at 13¢, and 1,000 Wichita's at 13¼¢. About 1,500 Oklahoma City production moved at 13½¢. Heavy average River light native cows sold ½¢ higher at 17½¢, as did St. Paul's at 16½¢, and Watertown's at 17¢.

The new week opened quietly, with most selections bid steady. Packers merely listed offerings, with no prices attached, but were reported having higher price ideas. Heavy native cows were slow, with buyers reportedly expressing lower ideas and packers holding for steady prices. Some River light native cows reportedly sold steady at 17½¢.

**SMALL PACKER AND COUNTRY HIDES:** Buyers were slow in reaching out for supplies at the higher asking prices this week and were able to hold the price line. Midwestern 60/62-lb. allweights moved mostly at 11½¢@12¢, with some straight cows reported in demand at 12½¢, prompt shipment. The 50/52-lb. allweights were steady at 13½¢@14¢. While some sellers asked 13¢@13½¢ for 50/52-lb. locker-butchers, bulk of sales was at 11½¢@12¢, f.o.b. shipping points. The 50/52-lb. renderers were quoted at 10¢@10½¢ nominal, and No. 3's at 8¢@8½¢. Good to choice Northern trimmed horsehides held steady at 7.75¢@8.00, as did ordinary lots at 5.50¢@5.75.

**CALFSKINS AND KIPSKINS:** Late last week, a large producer moved about 20,000 Northern light and heavy calf at 2½¢ advances—lights at 55¢ and heavies at 57½¢; some River's moved at 55¢. Last reported trading in kips involved River's at 44¢ and some Nashville's at 47½¢. Overweights last sold in volume at 34¢, River, and a few Southwestern's at 33¢. Small packer allweight calf was stronger at 41¢@42¢, while allweight kips were last reported at 31¢@32¢. Small lot mixed calf and kips brought 43¢ and 32¢, respectively, this week. Allweight country calf was nominal at 26¢@27¢, as were allweight kips at 22¢@23¢.

**SHEEPSKINS:** A slightly improved undertone was apparent in the shearing market this week, although prices were about steady. Northern-River No. 1's moved fairly well at .75¢@.90, and No. 2's met some action at .50¢@.65, the outside price on top grade material. Southwestern's were strong, with No. 1's at 1.25¢@1.35, and No. 2's mostly at .75¢@.85. Fall clips sold at 1.25¢@1.30. Pickled skins were draggy, with lambs moving at 8.50¢@9.00, and sheep at 10.50¢@11.00. Full wool dry pelts were nominal at .19, with some offered at .20. Midwestern lamb pelts last sold in volume at 2.00¢@2.25 per cwt. liveweight.

## CHICAGO HIDE QUOTATIONS

| PACKER HIDES                |             | SHEEPSKINS                  |          |
|-----------------------------|-------------|-----------------------------|----------|
| Wednesday,<br>Nov. 30, 1960 |             | Wednesday,<br>Nov. 30, 1960 |          |
| Lgt. native steers          | 18n         | Cor. date                   | 1959     |
| Hvy. nat. steers            | 13½¢@14     | 21n                         | 21n      |
| Ex. lgt. nat. steers        | 19n         | 15½¢@16                     | 23n      |
| Butt-brand. steers          | 12          | 15                          | 15       |
| Colorado steers             | 11          | 13½n                        | 14n      |
| Hvy. Texas steers           | 11½n        | 14n                         | 14n      |
| Light Texas steers          | 16n         | 19n                         | 19n      |
| Ex. lgt. Texas steers       | 17n         | 21n                         | 21n      |
| Heavy native cows           | 14½¢@15n    | 16½n                        | 16½n     |
| Light nat. cows             | 16½¢@17½    | 21                          | 21½n     |
| Branded cows                | 12½¢@13½    | 15½                         | 15½      |
| Native bulls                | 9½¢@10n     | 12n                         | 12n      |
| Branded bulls               | 8½¢@9n      | 11n                         | 11n      |
| Calfskins:                  |             |                             |          |
| Northern, 10/15 lbs.        | 57½n        | 50n                         | 50n      |
| 10 lbs./down                | 55n         | 62½n                        | 62½n     |
| Kips, Northern native,      |             |                             |          |
| 15/25 lbs.                  | 44n         | 40n                         | 40n      |
| SMALL PACKER HIDES          |             |                             |          |
| STEERS AND COWS:            |             |                             |          |
| 60/62-lb. avg.              | 11½¢@12n    | 14½¢@15n                    | 14½¢@15n |
| 50/52-lb. avg.              | 13½¢@14n    | 16                          | 16½n     |
| SMALL PACKER SKINS          |             |                             |          |
| Calfskins, all wts.         | .41 @42     | 38                          | 40n      |
| Kipskins, all wts.          | .31 @32     | 31                          | 33n      |
| SHEEPSKINS                  |             |                             |          |
| Packer shearlings:          |             |                             |          |
| No. 1                       | .75¢ .90    | 1.50¢                       | 2.00n    |
| No. 2                       | .50¢ .65    | 1.00¢                       | 1.30n    |
| Dry Pelts                   | .19½n       | 21n                         | 21n      |
| Horsehides, untrim.         | 8.00¢ 8.25n | 11.00¢                      | 11.50n   |
| Horsehides, trim.           | 7.75¢ 8.00n | 10.50¢                      | 11.00n   |

## N. Y. HIDE FUTURES

Friday, Nov. 25, 1960

|      |        |       |       |             |
|------|--------|-------|-------|-------------|
| Jan. | 15.50b | 16.00 | 15.75 | 15.75       |
| Apr. | 15.10b | 15.60 | 15.15 | 15.45       |
| July | 15.00b | 15.47 | 15.30 | 15.30b .40a |
| Oct. | 15.00b | 15.40 | 15.25 | 15.30b .40a |
| Jan. | 15.00b |       |       | 15.30b .40a |

Sales: 56 lots.

Monday, Nov. 28, 1960

|      |        |       |       |             |
|------|--------|-------|-------|-------------|
| Jan. | 15.51b |       |       | 15.60b .72a |
| Apr. | 15.25  | 15.40 | 15.30 | 15.40       |
| July | 15.15b |       |       | 15.25b .35a |
| Oct. | 15.15b |       |       | 15.19b .30a |
| Jan. | 15.05b |       |       | 15.10b .30a |

Sales: 4 lots.

Tuesday, Nov. 29, 1960

|      |        |       |       |                |
|------|--------|-------|-------|----------------|
| Jan. | 15.71  | 15.80 | 15.60 | 15.40b .60a    |
| Apr. | 15.33b | 15.55 | 15.15 | 15.10b .30a    |
| July | 15.30  | 15.30 | 15.30 | 15.05b .15a    |
| Oct. | 15.20b |       |       | 14.80b .15.00a |
| Jan. | 14.14  | 15.15 | 15.00 | 14.75b .15.00a |

Sales: 41 lots.

Wednesday, Nov. 30, 1960

|      |        |       |       |                |
|------|--------|-------|-------|----------------|
| Jan. | 15.41  | 15.45 | 15.18 | 15.20b .20a    |
| Apr. | 15.10  | 15.16 | 14.93 | 14.95b .15.00a |
| July | 15.11  | 15.11 | 14.85 | 14.85b .30a    |
| Oct. | 14.87  | 14.87 | 14.87 | 14.85b .30a    |
| Jan. | 14.65b |       |       | 14.55b .35a    |

Sales: 58 lots.

Thursday, Dec. 1, 1960

|      |        |       |       |             |
|------|--------|-------|-------|-------------|
| Jan. | 15.15b |       |       | 15.30b .40a |
| Apr. | 14.95  | 14.95 | 14.90 | 14.90b .30a |
| July | 14.86  | 14.86 | 14.86 | 14.80b .31a |
| Oct. | 14.60b | 14.55 | 14.55 | 14.55       |
| Jan. | 14.40b | 14.62 | 14.62 | 14.45b .60a |

Sales: 16 lots.



# LIVESTOCK MARKETS... Weekly Review

## Burg Angus Steers Win Load Championship At International; Besuden Lambs at Record 90¢ Lb.

A lot of 15 Aberdeen Angus steers, shown by Tilden J. Burg of Sciota, Ill., was adjudged grand champion in the carlot division of the 61st International Livestock Exposition in Chicago. It was the third win for Tilden in as many years. Reserve grand championship went to a load of Herefords, shown by the veteran stock show team of Karl & Jack Hoffman of Ida Grove, Ia. Forty-six loads competed, the smallest number in years. At auction, the grand champion load brought \$48 per cwt. and sold to Piggly Wiggly Midwest Co. of Rockford, Ill. The reserve load sold at \$40 to Pfaelzer Bros. for its home service division and to Millers Ridge Steak House, both of Chicago.

Grand champion in the single lamb show was a South-down wether, shown by Oklahoma State University. The second spot was taken by an animal of the same breed exhibited by Ohio State University. H. C. and Carlisle Besuden of Winchester, Ky., showed 25 South-down ewes to the championship in the trucklot division. after two years of having yielded the spot to others. The Besudens are well known International exhibitors.

At auction, the grand champion lamb brought \$3.50 per lb. and was bid in by Chiapetti Packing Co. of Chicago for Eagle Food Stores. The reserve grand champion was bought by Swift & Company at \$1.65 per lb. A record price of 90¢ per lb. was paid for the top truck lot of lambs by Dr. L. B. Huff of Covina, Cal. The previous high was 82¢ per lb., also paid for a Besuden lot in 1954.

Grand championship in the single barrow contest was won by a Hampshire shown by Colleen Rae Callahan of Milford, Ill. At nine years of age, she was the youngest exhibitor in the history of the exposition. The Hampshire breed also took the top title in trucklot competition with a load shown by youngsters from the boys home at Boys Town, Neb. A load of Berkshires shown by perennial International winner, Milo Wolrad of Mount Vernon, Ia., was reserve champion.

## LIVESTOCK PRICES AT LEADING MARKETS

Livestock prices at five western markets on Tuesday, November 29, were reported by the Agricultural Marketing Service, Livestock Division, as follows:

| HOGS:            | N.Y. Yds.     | Chicago       | Sioux City    | Omaha         | St. Paul      |
|------------------|---------------|---------------|---------------|---------------|---------------|
| BARROWS & GILTS: |               |               |               |               |               |
| U.S. No. 1:      |               |               |               |               |               |
| 180-200          | —             | —             | \$17.00-17.50 | —             | \$17.00-17.75 |
| 200-220          | —             | —             | 17.35-17.50   | \$17.50-17.75 | 17.50-17.75   |
| 220-240          | —             | —             | 17.35-17.50   | 17.50-17.75   | 17.50-17.75   |
| U.S. No. 2:      |               |               |               |               |               |
| 180-200          | —             | —             | 17.00-17.50   | —             | —             |
| 200-220          | —             | —             | 17.35-17.50   | —             | 17.50-17.75   |
| 220-240          | —             | —             | 17.35-17.50   | —             | 17.50-17.75   |
| 240-270          | —             | —             | 17.00-17.50   | —             | —             |
| U.S. No. 3:      |               |               |               |               |               |
| 200-220          | \$17.35-17.50 | \$17.50-17.75 | —             | —             | 17.00-17.25   |
| 220-240          | 17.25-17.50   | 17.25-17.75   | —             | —             | 17.00-17.25   |
| 240-270          | 16.75-17.50   | 17.00-17.50   | —             | —             | 16.75-17.50   |
| 270-300          | 16.50-17.00   | —             | —             | —             | 16.50-17.00   |
| U.S. No. 1-2:    |               |               |               |               |               |
| 180-200          | 17.75-18.00   | 17.75-18.35   | 17.00-17.50   | 16.50-17.75   | 17.00-17.75   |
| 200-220          | 17.75-18.00   | 17.75-18.35   | 17.35-17.80   | 17.50-17.75   | 17.50-17.75   |
| 220-240          | 17.60-18.00   | 18.00-18.25   | 17.35-17.80   | 17.50-17.75   | 17.50-17.75   |
| U.S. No. 2-3:    |               |               |               |               |               |
| 200-220          | 17.40-17.75   | 17.50-17.75   | 17.25-17.35   | 17.00-17.25   | 17.00-17.50   |
| 220-240          | 17.25-17.75   | 17.50-17.75   | 17.25-17.35   | 17.00-17.25   | 17.00-17.50   |
| 240-270          | 16.75-17.60   | 17.25-17.75   | 16.75-17.25   | 16.75-17.25   | 16.75-17.25   |
| 270-300          | 16.50-17.10   | —             | 16.50-17.00   | 16.25-17.00   | 16.50-17.00   |
| U.S. No. 1-2-3:  |               |               |               |               |               |
| 180-200          | 17.50-17.85   | 17.50-18.25   | 17.00-17.50   | 16.00-17.25   | 17.00-17.50   |
| 200-220          | 17.50-17.85   | 17.75-18.25   | 17.35-17.50   | 17.00-17.50   | 17.25-17.50   |
| 220-240          | 17.35-17.85   | 17.50-18.00   | 17.25-17.50   | 17.00-17.50   | 17.25-17.50   |
| 240-270          | 17.00-17.75   | 17.25-17.75   | 17.00-17.50   | 17.00-17.50   | 16.75-17.25   |
| SOWS:            |               |               |               |               |               |
| U.S. No. 1-2-3:  |               |               |               |               |               |
| 180-270          | 15.75-16.00   | —             | —             | 16.00-16.25   | —             |
| 270-330          | 15.25-16.00   | —             | 15.50-16.00   | 15.50-16.00   | 15.50-15.75   |
| 330-400          | 14.25-16.00   | 14.25-15.75   | 14.50-15.50   | 14.75-15.50   | 14.25-15.75   |
| 400-550          | 13.25-14.50   | 13.25-14.50   | 13.50-15.00   | 14.00-15.00   | 13.25-14.75   |

## SLAUGHTER CATTLE & CALVES

|           |             |             |             |             |             |
|-----------|-------------|-------------|-------------|-------------|-------------|
| Prime:    |             |             |             |             |             |
| 900-1100  | —           | 27.50-28.75 | 27.00-27.75 | 27.00-27.75 | 27.00-27.75 |
| 1100-1300 | —           | 26.75-27.75 | 26.75-27.75 | 27.00-27.75 | 27.00-27.75 |
| 1300-1500 | —           | 26.75-29.00 | 26.25-27.50 | 26.25-27.50 | 26.75-27.50 |
| Choice:   |             |             |             |             |             |
| 700-900   | 25.25-26.75 | —           | —           | 25.00-26.50 | 25.25-27.00 |
| 900-1100  | 25.75-27.50 | 26.50-27.75 | 25.50-27.00 | 25.50-27.00 | 25.25-27.00 |
| 1100-1300 | 25.75-27.50 | 26.00-27.75 | 25.25-27.00 | 25.00-27.75 | 25.25-27.00 |
| 1300-1500 | 25.00-26.75 | 25.25-27.50 | 25.00-26.75 | 24.25-27.00 | 25.00-26.75 |
| Good:     |             |             |             |             |             |
| 700-900   | 23.00-25.75 | 24.50-26.50 | 23.00-25.50 | 22.75-25.50 | 23.75-25.25 |
| 900-1100  | 23.50-25.75 | 24.50-26.50 | 23.00-25.50 | 22.75-25.50 | 23.75-25.25 |
| 1100-1300 | 23.50-25.75 | 24.25-26.00 | 23.00-25.50 | 22.50-25.50 | 23.75-25.25 |
| Standard, |             |             |             |             |             |
| all wts.  | 19.50-23.50 | 22.50-24.50 | 20.75-23.00 | 20.50-22.75 | 19.25-23.75 |
| Utility,  |             |             |             |             |             |
| all wts.  | 16.50-19.50 | 20.50-22.50 | 19.00-20.75 | 19.50-20.75 | 17.25-19.25 |
| HEIFERS:  |             |             |             |             |             |
| Prime:    |             |             |             |             |             |
| 900-1100  | —           | 26.50-27.00 | 25.25-26.00 | 25.75-26.25 | 26.00-26.50 |
| Choice:   |             |             |             |             |             |
| 700-900   | 24.75-26.25 | 25.00-26.50 | 24.00-25.25 | 24.25-25.75 | 24.50-26.00 |
| 900-1100  | 24.50-26.25 | 25.00-26.50 | 24.00-25.25 | 24.00-26.00 | 24.50-26.00 |
| Good:     |             |             |             |             |             |
| 600-800   | 23.00-24.75 | 23.50-25.00 | 21.50-24.00 | 22.25-24.25 | 23.25-24.50 |
| 800-1000  | 22.50-24.75 | 23.00-25.00 | 21.50-24.00 | 22.25-24.25 | 23.25-24.50 |
| Standard, |             |             |             |             |             |
| all wts.  | 18.25-22.75 | 20.00-23.00 | 20.00-21.50 | 20.50-22.25 | 18.75-23.25 |
| Utility,  |             |             |             |             |             |
| all wts.  | 15.50-18.25 | 15.50-20.00 | 18.00-20.00 | 18.50-20.50 | 16.75-18.75 |

## COWS, All wts.:

|            |             |             |             |             |             |
|------------|-------------|-------------|-------------|-------------|-------------|
| Commercial | 15.00-16.50 | 14.50-16.25 | 15.50-16.50 | 15.50-16.50 | 15.50-16.50 |
| Utility    | 14.00-15.00 | 14.00-16.00 | 13.50-15.75 | 14.00-15.50 | 14.50-15.50 |
| Cutter     | 12.00-14.50 | 13.50-15.00 | 12.75-14.50 | 12.75-14.25 | 13.50-14.50 |
| Canner     | 10.00-12.50 | 11.75-13.50 | 11.50-13.00 | 11.50-13.00 | 12.00-13.50 |

## BULLS (Yrly. Excl.) All weights:

|            |             |             |             |             |             |
|------------|-------------|-------------|-------------|-------------|-------------|
| Commercial | 17.50-18.50 | 16.50-20.00 | 17.50-19.00 | 16.50-19.00 | 18.00-19.25 |
| Utility    | 16.50-17.50 | 17.50-20.00 | 17.50-19.00 | 17.00-19.00 | 18.00-19.50 |
| Cutter     | 13.50-17.00 | 16.50-17.50 | 16.00-17.50 | 15.50-17.00 | 15.00-17.50 |

## VEALERS: All weights:

|            |             |             |   |             |             |
|------------|-------------|-------------|---|-------------|-------------|
| Ch. & pr.  | 31.00       | 25.00       | — | 23.00       | 29.00-34.00 |
| Std. & gd. | 19.00-28.00 | 16.00-24.00 | — | 15.00-20.00 | 20.00-29.00 |

## CALVES (500 lbs. down):

|            |             |   |   |   |             |
|------------|-------------|---|---|---|-------------|
| Choice     | 22.00-25.00 | — | — | — | 22.00-24.00 |
| Std. & gd. | 15.00-22.00 | — | — | — | 17.00-22.00 |

## SHEEP & LAMBS:

### LAMBS (110 lbs. down):

|        |             |             |             |             |             |
|--------|-------------|-------------|-------------|-------------|-------------|
| Prime  | 17.50-18.00 | 18.00-18.50 | 17.50-17.75 | —           | 18.00-18.50 |
| Choice | 15.50-17.50 | 17.00-17.50 | 16.75-17.50 | 17.25-18.25 | 17.50-18.00 |
| Good   | 14.00-15.50 | 15.00-17.00 | 15.50-16.75 | 15.50-17.50 | 16.00-17.50 |

### LAMBS (105 lbs. down, shorn):

|        |       |             |             |             |       |
|--------|-------|-------------|-------------|-------------|-------|
| Prime  | 17.00 | 17.50       | 17.00-17.25 | —           | —     |
| Choice | 16.00 | 16.50-17.50 | 16.50-17.00 | 16.50-17.50 | 17.00 |
| Good   | —     | 14.50-16.50 | 15.50-16.50 | 15.00-17.00 | —     |

## EWES:

|              |           |           |           |           |           |
|--------------|-----------|-----------|-----------|-----------|-----------|
| Gd. & ch.    | 3.00-4.50 | 5.00-6.00 | 3.00-4.00 | 3.50-5.25 | 4.00-4.50 |
| Cull & util. | 3.50-5.75 | 4.50-5.50 | 3.00-4.50 | 3.00-6.00 | 3.00-4.00 |

## FEDERALLY INSPECTED SLAUGHTER

Federally inspected slaughter during Oct., 1960 and 1959, with cumulative totals for the 10-month periods, was reported as follows:

|           | CATTLE                 |            | HOGS      |           |
|-----------|------------------------|------------|-----------|-----------|
|           | 1960                   | 1959       | 1960      | 1959      |
| January   | 1,564,384              | 1,440,819  | 6,516,333 | 5,884,657 |
| February  | 1,436,803              | 1,219,323  | 5,841,062 | 5,686,688 |
| March     | 1,576,941              | 1,334,418  | 6,116,138 | 5,732,866 |
| April     | 1,411,633              | 1,433,231  | 5,571,122 | 5,651,900 |
| May       | 1,605,641              | 1,412,043  | 5,483,058 | 4,969,554 |
| June      | 1,691,903              | 1,473,051  | 5,086,245 | 4,901,694 |
| July      | 1,591,699              | 1,556,888  | 4,304,435 | 5,184,157 |
| August    | 1,787,102              | 1,449,511  | 5,202,928 | 4,977,321 |
| September | 1,781,880              | 1,539,168  | 5,165,088 | 5,767,379 |
| October   | 1,745,652              | 1,586,135  | 5,407,051 | 6,646,367 |
| November  | 1,616,157              | 1,461,910  | —         | 6,337,172 |
| December  | —                      | 1,552,143  | —         | 6,968,083 |
|           | CALVES                 |            | SHEEP     |           |
|           | 1960                   | 1959       | 1960      | 1959      |
| January   | 413,350                | 424,272    | 1,236,564 | 1,322,228 |
| February  | 388,848                | 376,753    | 1,076,026 | 1,079,819 |
| March     | 481,727                | 433,088    | 1,087,886 | 1,143,432 |
| April     | 394,150                | 405,652    | 1,054,106 | 1,100,519 |
| May       | 378,098                | 357,644    | 1,109,721 | 1,017,206 |
| June      | 396,897                | 365,752    | 1,136,793 | 1,056,257 |
| July      | 373,635                | 381,966    | 1,112,789 | 1,106,992 |
| August    | 449,928                | 359,460    | 1,240,422 | 1,010,236 |
| September | 513,809                | 415,026    | 1,322,820 | 1,177,359 |
| October   | 516,157                | 471,247    | 1,352,732 | 1,200,119 |
| November  | —                      | 438,435    | —         | 1,069,554 |
| December  | —                      | 455,857    | —         | 1,181,981 |
|           | JANUARY-OCTOBER TOTALS |            | 1960      |           |
| Cattle    | 16,193,638             | 14,444,585 | —         | —         |
| Calves    | 4,306,619              | 3,980,870  | —         | —         |
| Hogs      | 54,693,460             | 54,401,983 | —         | —         |
| Sheep     | 11,729,859             | 11,214,167 | —         | —         |

## CORN BELT DIRECT TRADING

Des Moines, Nov. 30—Prices on hogs at 14 plants and about 30 concentration yards in interior Iowa and southern Minnesota, as quoted by the USDA:

| BARROWS & GILTS:      |               | Cwt. |
|-----------------------|---------------|------|
| U.S. No. 1, 200-220   | \$16.65@17.50 |      |
| U.S. No. 1, 220-240   | 16.65@17.50   |      |
| U.S. No. 2, 200-220   | 16.25@17.25   |      |
| U.S. No. 2, 220-240   | 16.25@17.25   |      |
| U.S. No. 2, 240-270   | 15.80@17.10   |      |
| U.S. No. 3, 200-220   | 15.85@16.90   |      |
| U.S. No. 3, 220-240   | 15.85@16.90   |      |
| U.S. No. 3, 240-270   | 15.40@16.75   |      |
| U.S. No. 3, 270-300   | 14.95@16.15   |      |
| U.S. No. 1-2, 200-220 | 16.50@17.40   |      |
| U.S. No. 1-2, 220-240 | 16.50@17.40   |      |
| U.S. No. 2-3, 200-220 | 16.25@17.00   |      |
| U.S. No. 2-3, 220-240 | 16.25@17.00   |      |
| U.S. No. 2-3, 240-270 | 15.80@16.85   |      |
| U.S. No. 2-3, 270-300 | 15.15@16.40   |      |
| U.S. No. 1-3, 180-200 | 15.25@17.00   |      |
| U.S. No. 1-3, 200-220 | 16.25@17.25   |      |
| U.S. No. 1-3, 220-240 | 16.25@17.25   |      |
| U.S. No. 1-3, 240-270 | 15.80@16.10   |      |
| SOWS:                 |               | Cwt. |
| U.S. No. 1-3, 270-330 | 14.60@16.00   |      |
| U.S. No. 1-3, 330-400 | 13.85@15.50   |      |
| U.S. No. 1-3, 400-550 | 12.35@14.75   |      |

Corn Belt hog receipts, as reported by the USDA:

|                     | This week | Last week | Last actual |
|---------------------|-----------|-----------|-------------|
| Nov. 24 ... Hol.    | 56,000    | 56,000    | Hol.        |
| Nov. 25 ... 79,000  | 37,000    | 110,000   |             |
| Nov. 26 ... 42,000  | 33,000    | 47,000    |             |
| Nov. 28 ... 101,000 | 98,000    | 74,000    |             |
| Nov. 29 ... 66,000  | 92,000    | 72,000    |             |
| Nov. 30 ... 65,000  | 67,000    | 93,000    |             |

## LIVESTOCK PRICES AT ST. JOSEPH

Livestock prices at St. Joseph, Tuesday, Nov. 29, were as follows:

| CATTLE:               |               | Cwt. |
|-----------------------|---------------|------|
| Steers, choice        | \$25.00@26.75 |      |
| Steers, good          | 23.00@25.00   |      |
| Heifers, gd. & ch.    | 22.00@25.50   |      |
| Cows, util. & com'l.  | 13.50@16.00   |      |
| Cows, can. & cut.     | 11.50@14.00   |      |
| Bulls, util. & com'l. | 15.50@17.50   |      |
| VEALERS:              |               | Cwt. |
| Good & choice         | 21.00@24.00   |      |
| Calves, gd. & ch.     | 19.00@22.00   |      |
| BARROWS & GILTS:      |               | Cwt. |
| U.S. No. 1, 220/240   | 17.00@17.35   |      |
| U.S. No. 1, 240/270   | 16.60@17.25   |      |
| U.S. No. 3, 270/300   | none atd.     |      |
| U.S. No. 1-2, 180/200 | 17.25@17.75   |      |
| U.S. No. 1-2, 200/220 | 17.60@18.00   |      |
| U.S. No. 1-2, 220/240 | 17.60@18.00   |      |
| U.S. No. 2-3, 200/220 | 17.00@17.50   |      |
| U.S. No. 2-3, 220/240 | 17.00@17.50   |      |
| U.S. No. 2-3, 240/270 | 16.75@17.35   |      |
| U.S. No. 2-3, 270/300 | 16.75@17.35   |      |
| U.S. No. 1-3, 180/200 | 17.25@17.50   |      |
| U.S. No. 1-3, 200/220 | 17.25@17.50   |      |
| U.S. No. 1-3, 220/240 | 17.25@17.50   |      |
| U.S. No. 1-3, 240/270 | 17.00@17.50   |      |
| SOWS, U.S. No. 1-3:   |               | Cwt. |
| 270/330 lbs.          | 15.50@16.00   |      |
| 330/400 lbs.          | 14.75@15.50   |      |
| 400/550 lbs.          | 13.75@14.75   |      |
| LAMBS:                |               | Cwt. |
| Choice & prime        | 17.50@18.25   |      |
| Good & choice         | 17.00@17.50   |      |

## LIVESTOCK PRICES AT DENVER

Livestock prices at Denver on Tuesday, Nov. 29, were as follows:

| CATTLE:               |               | Cwt. |
|-----------------------|---------------|------|
| Steer, choice         | \$25.50@26.00 |      |
| Steer, good           | 23.50@25.00   |      |
| Heifers, gd. & ch.    | 23.00@25.00   |      |
| Cows, utility         | 14.50@16.50   |      |
| Cows, can. & cut.     | 12.00@14.00   |      |
| BARROWS & GILTS:      |               | Cwt. |
| U.S. No. 1-2, 200/245 | 18.00@18.15   |      |
| U.S. No. 1-3, 200/250 | 17.50@18.00   |      |
| U.S. No. 2-3, 200/275 | 17.25@17.50   |      |
| SOWS, U.S. No. 1-3:   |               | Cwt. |
| 270/300 lbs. No. 1-2  | 18.00         |      |
| 345/400 lbs. No. 2    | 14.50@15.50   |      |
| LAMBS:                |               | Cwt. |
| Choice & prime        | 17.00@18.25   |      |
| Good                  | 16.00@16.50   |      |

## LIVESTOCK PRICES AT INDIANAPOLIS

Livestock prices at Indianapolis, Tuesday, Nov. 29, were as follows:

| CATTLE:               |               | Cwt. |
|-----------------------|---------------|------|
| Steers, ch. & pr.     | \$26.00@28.00 |      |
| Steers, good          | 19.50@25.00   |      |
| Heifers, gd. & ch.    | 23.00@26.00   |      |
| Cows, util. & com'l.  | 13.50@16.00   |      |
| Cows, can. & cut.     | 11.50@14.50   |      |
| Bulls, util. & com'l. | 16.00@19.00   |      |
| VEALERS:              |               | Cwt. |
| Choice                | 30.00         |      |
| Good & choice         | 26.00@30.00   |      |
| Calves, gd. & ch.     | 18.00@23.50   |      |
| BARROWS & GILTS:      |               | Cwt. |
| U.S. No. 1, 200/240   | 18.00@18.40   |      |
| U.S. No. 3, 200/220   | 17.40@17.60   |      |
| U.S. No. 3, 220/240   | 17.35@17.60   |      |
| U.S. No. 3, 240/270   | 17.00@17.25   |      |
| U.S. No. 3, 270/300   | 16.50@17.00   |      |
| U.S. No. 1-2, 180/200 | 17.75@18.00   |      |
| U.S. No. 1-2, 200/220 | 17.35@18.15   |      |
| U.S. No. 1-2, 220/240 | 17.75@18.00   |      |
| U.S. No. 2-3, 200/220 | 17.50@17.75   |      |
| U.S. No. 2-3, 220/240 | 17.35@17.75   |      |
| U.S. No. 2-3, 240/270 | 17.00@17.50   |      |
| U.S. No. 2-3, 270/300 | 16.50@17.25   |      |
| U.S. No. 1-3, 180/200 | 17.65@17.85   |      |
| U.S. No. 1-3, 200/220 | 17.65@17.85   |      |
| U.S. No. 1-3, 220/240 | 17.50@17.65   |      |
| U.S. No. 1-3, 240/270 | 17.00@17.65   |      |
| SOWS, U.S. No. 1-3:   |               | Cwt. |
| 270/330 lbs.          | 15.50@16.00   |      |
| 330/400 lbs.          | 14.25@15.50   |      |
| 400/550 lbs.          | 13.75@14.50   |      |
| LAMBS:                |               | Cwt. |
| Choice & prime        | 17.00@18.00   |      |
| Good & choice         | 15.00@17.00   |      |

## LIVESTOCK PRICES AT KANSAS CITY

Livestock prices at Kansas City, Tuesday, Nov. 29, were as follows:

| CATTLE:               |               | Cwt. |
|-----------------------|---------------|------|
| Steers, choice        | \$24.50@27.25 |      |
| Steers, good          | 21.50@25.50   |      |
| Heifers, gd. & ch.    | 20.75@26.00   |      |
| Cows, util. & com'l.  | 14.00@16.50   |      |
| Cows, can. & cut.     | 10.50@15.00   |      |
| Bulls, util. & com'l. | 16.50@18.50   |      |
| Vealers, gd. & ch.    | 20.00@25.00   |      |
| Calves, gd. & ch.     | 18.50@23.00   |      |
| BARROWS & GILTS:      |               | Cwt. |
| U.S. No. 1, 180/240   | 17.25@17.65   |      |
| U.S. No. 2, 200/240   | 17.25@17.50   |      |
| U.S. No. 2, 240/270   | 17.00@17.35   |      |
| U.S. No. 3, 200/240   | 17.00@17.25   |      |
| U.S. No. 3, 240/270   | 16.75@17.15   |      |
| U.S. No. 3, 270/300   | 16.65@17.00   |      |
| U.S. No. 1-2, 180/200 | 17.35@17.50   |      |
| U.S. No. 1-2, 200/220 | 17.35@17.65   |      |
| U.S. No. 1-2, 220/240 | 17.25@17.50   |      |
| U.S. No. 2-3, 200/240 | 17.25@17.35   |      |
| U.S. No. 2-3, 240/270 | 17.25@17.35   |      |
| U.S. No. 2-3, 270/300 | 17.00@17.25   |      |
| U.S. No. 1-3, 180/200 | 17.25@17.50   |      |
| U.S. No. 1-3, 200/240 | 17.25@17.50   |      |
| U.S. No. 1-3, 240/270 | 17.00@17.35   |      |
| SOWS, U.S. No. 1-3:   |               | Cwt. |
| 270/330 lbs.          | 15.00@16.00   |      |
| 330/400 lbs.          | 14.25@15.25   |      |
| 400/550 lbs.          | 13.75@14.50   |      |
| LAMBS:                |               | Cwt. |
| Choice & prime        | 16.50@18.00   |      |
| Good & choice         | 15.50@16.50   |      |

## LIVESTOCK PRICES AT LOUISVILLE

Livestock prices at Louisville on Tuesday, Nov. 29, were as follows:

| CATTLE:               |               | Cwt. |
|-----------------------|---------------|------|
| Steers, choice        | \$26.00@26.50 |      |
| Steers, util. & std.  | 18.00@22.50   |      |
| Heifers, standard     | 21.00@22.00   |      |
| Heifers, utility      | 17.00@20.00   |      |
| Cows, util. & com'l.  | 13.00@16.00   |      |
| Cows, can. & cut.     | 9.00@14.50    |      |
| Bulls, util. & com'l. | 17.00@19.00   |      |
| VEALERS:              |               | Cwt. |
| Choice                | 34.00@35.00   |      |
| Good & choice         | 28.00@33.00   |      |
| Calves, gd. & ch.     | 19.00@23.00   |      |
| BARROWS & GILTS:      |               | Cwt. |
| U.S. No. 1, 200/220   | 18.00         |      |
| U.S. No. 1-2, 190/240 | 17.75         |      |
| U.S. No. 2-3, 190/240 | 17.50@17.75   |      |
| U.S. No. 3, 250/290   | 17.00@17.25   |      |
| SOWS, U.S. No. 2-3:   |               | Cwt. |
| 350/400 lbs.          | 14.00@14.25   |      |
| 400/600 lbs.          | 13.50@14.00   |      |
| LAMBS:                |               | Cwt. |
| Choice & prime        | 17.50@18.25   |      |
| Good & choice         | 15.00@17.00   |      |

## WEEKLY LIVESTOCK SLAUGHTER

Slaughter of livestock at major centers during the week ended November 26, 1960, (totals compared) as reported by the U. S. Department of Agriculture:

| City or Area                               | Cattle  | Calves | Hogs      | Sheep   |
|--|---------|--------|-----------|---------|
| Boston, New York City area <sup>1</sup>    | 10,388  | 9,162  | 39,335    | 35,199  |
| Baltimore, Philadelphia                    | 7,265   | 1,750  | 24,444    | 2,901   |
| Cincy., Cleve., Detroit, Indpls.           | 15,911  | 4,043  | 102,303   | 14,255  |
| Chicago area                               | 12,077  | 4,431  | 31,457    | 5,826   |
| St. Paul-Wisc. areas <sup>2</sup>          | 23,065  | 21,116 | 85,977    | 21,810  |
| St. Louis area <sup>3</sup>                | 9,839   | 1,805  | 58,137    | 4,139   |
| Sioux City-So. Dakota area <sup>4</sup>    | 20,772  | .....  | 97,037    | 12,654  |
| Omaha area <sup>5</sup>                    | 34,745  | 185    | 73,845    | 17,199  |
| Kansas City                                | 12,661  | .....  | 30,643    | .....   |
| Iowa-So. Minnesota <sup>6</sup>            | 26,822  | 7,513  | 268,237   | 38,690  |
| Louisville, Evansville, Nashville, Memphis | 5,530   | 2,924  | 41,847    | .....   |
| Georgia-Florida-Alabama area <sup>7</sup>  | 8,026   | 3,606  | 25,070    | .....   |
| St. Joseph, Wichita, Okla. City            | 16,027  | 853    | 39,540    | 8,589   |
| Ft. Worth, Dallas, San Antonio             | 9,378   | 3,399  | 13,085    | 15,388  |
| Denver, Ogden, Salt Lake City              | 17,643  | 143    | 13,948    | 28,335  |
| Los Angeles, San Fran. areas <sup>8</sup>  | 22,104  | 738    | 17,871    | 21,706  |
| Portland, Seattle, Spokane                 | 6,812   | 261    | 13,042    | 3,914   |
| GRAND TOTALS                               | 261,065 | 61,929 | 975,818   | 230,515 |
| TOTALS SAME WEEK 1959                      | 258,908 | 65,213 | 1,191,849 | 210,402 |

<sup>1</sup>Includes Brooklyn, Newark and Jersey City. <sup>2</sup>Includes St. Paul, St. Paul, Minn., and Madison, Milwaukee, Green Bay, Wis. <sup>3</sup>Includes St. Louis National Stockyards, E. St. Louis, Ill., and St. Louis, Mo. <sup>4</sup>Includes Sioux Falls, Huron, Mitchell, Madison and Watertown, S. Dak. <sup>5</sup>Includes Lincoln and Fremont, Nebr., and Glenwood, Iowa. <sup>6</sup>Includes Albert Lea, Austin and Winona, Minn., Cedar Rapids, Davenport, Des Moines, Dubuque, Etherville, Fort Dodge, Marshalltown, Mason City, Ottumwa, Postville, Storm Lake and Waterloo, Iowa. <sup>7</sup>Includes Birmingham, Dothan and Montgomery, Ala., Albany, Atlanta, Augusta, Moultrie and Thomasville, Ga., Bartow, Hialeah, Jacksonville, Ocala and Quincy, Fla. <sup>8</sup>Includes Los Angeles, San Francisco, So. San Francisco, San Jose and Vallejo, Calif.

## LIVESTOCK PRICES AT 10 CANADIAN MARKETS

Average prices per cwt. paid for specific grades of steers, calves, hogs and lambs at 10 leading markets in Canada during the week ended Nov. 19, compared with same week in 1959, as reported to the Provisioner by the Canadian Department of Agriculture:

|            | GOOD STEERS |         | VEAL CALVES |         | HOGS    |         | LAMBS   |             |
|------------|-------------|---------|-------------|---------|---------|---------|---------|-------------|
|            | All wts.    | Grade B | Gd. & Ch.   | Dressed | Grade B | Good    | Good    | Handweights |
| Toronto    | \$22.75     | \$25.50 | \$31.61     | \$32.00 | \$25.91 | \$25.65 | \$20.58 | \$19.55     |
| Montreal   | 22.75       | 23.50   | 28.35       | 28.35   | 26.83   | 22.85   | 19.50   | 19.35       |
| Winnipeg   | 21.80       | 23.45   | 29.68       | 28.87   | 23.75   | 20.50   | 16.75   | 16.80       |
| Calgary    | 20.85       | 23.90   | 18.85       | 19.30   | 23.10   | 19.45   | 17.10   | 16.00       |
| Edmonton   | 20.70       | 23.10   | 19.30       | 19.80   | 23.15   | 19.35   | 16.30   | 15.30       |
| Lethbridge | 20.85       | 22.00   | 18.50       | .....   | 23.10   | 19.10   | 16.00   | 15.00       |
| Pr. Albert | 20.60       | 22.75   | 20.00       | 20.50   | 22.50   | 19.15   | 15.30   | 16.00       |
| Moose Jaw  | 20.75       | 23.00   | 18.50       | 19.50   | 22.80   | 19.15   | 16.00   | 16.00       |
| Saskatoon  | 21.10       | 23.40   | 24.00       | 24.50   | 22.90   | 19.15   | 16.00   | 16.00       |
| Regina     | 21.00       | 23.25   | 22.00       | 21.50   | 23.00   | 19.15   | 14.70   | 14.00       |

## SOUTHERN LIVESTOCK RECEIPTS

Receipts at six packing plant stockyards located in Albany, Columbus, Moultrie, Thomasville, Ga., Dothan, Ala., and Jacksonville, Fla., week ended Nov. 26:

|                                | Cattle and Calves | Hogs   |
|--------------------------------|-------------------|--------|
| Week ended Nov. 26 (estimated) | 2,325             | 17,250 |
| Week previous (six days)       | 2,952             | 20,547 |
| Corresponding week last year   | 2,229             | 17,716 |

## CANADIAN KILL

Inspected slaughter of livestock in Canada, week ended Nov. 19, compared:

|                          | Week ended Nov. 19 | Same week 1959 |
|--------------------------|--------------------|----------------|
| CATTLE                   |                    |                |
| Western Canada           | 22,200             | 20,784         |
| Eastern Canada           | 18,813             | 18,641         |
| Totals                   | 41,013             | 39,425         |
| HOGS                     |                    |                |
| Western Canada           | 57,605             | 72,142         |
| Eastern Canada           | 62,939             | 87,176         |
| Totals                   | 120,544            | 159,318        |
| All hog carcasses graded |                    |                |
|                          | 132,679            | 170,831        |
| SHEEP                    |                    |                |
| Western Canada           | 6,568              | 6,332          |
| Eastern Canada           | 9,655              | 11,431         |
| Totals                   | 16,223             | 17,763         |

## LIVESTOCK RECEIPTS

Receipts at 12 markets for the week ended Friday, Nov. 25, with comparisons:

|        | Week to date | Previous week | Same wk. 1959 |
|--------|--------------|---------------|---------------|
| CATTLE |              |               |               |

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14,640 4,975

none none  
17,598 5,247  
31st Street.

MBER 3, 1960

# Famous for Meats

SINCE 1827



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## PATTY PAPER

5 grades—5 sizes—all at savings

**MID-WEST Offers the Most Complete Line of Patty Paper on the Market—Both Sheets and Rolls—Also Steak Paper**

### Mid-West "Dry Waxed" Laminated Patty Paper

New Mid-West "Dry Waxed" laminated patty paper works on every patty-making machine. It separates easily, peels clean—even when frozen. Mid-West patty paper is economically priced too.

In addition to the new "Dry Waxed" patty paper, Mid-West also offers: Waxed 2 sides laminated; lightweight single sheet; and heavyweight single sheet. There's a Mid-West patty paper for every need.

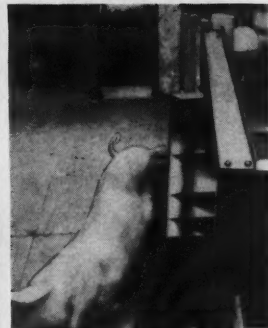
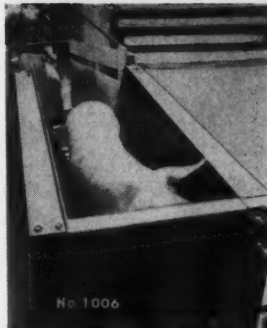
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## KILL HOGS FAST, CHEAP UP TO 60 PER HOUR WITH...



## BOSS CRADLE RESTRAINER

This new design features fast, efficient stunning of hogs and puts your plant in compliance. After hog enters Restrainer, (left above) the entrance gate is closed. The weight of the hog drops the floor when the lock is released, wedging the hog between the sloping sides of the Restrainer. While restrained, the hog is stunned electrically—then immediately ejected from the Restrainer (right above) to a sticking or shackling table.

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**Fine and Fresher Things to Eat...**

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Throughout the world, the words "fresh," "frozen" and "Frick" have become closely related.

Be it berries or beef, peaches or pork, cherries or chicken, families enjoy fresh frozen foods throughout the year; refrigeration knows no season.

Pioneers in refrigeration, Frick Company designs, manufactures and installs commercial refrigeration systems of all types . . . all sizes . . . for all industries.

If *your* product requires refrigeration or freezing, we'd like to talk with you. A Frick engineer will be glad to discuss your problems. No obligation. Write:

**FRICK COMPANY**  
**Waynesboro, Pennsylvania**

| °F.  |                                     |
|------|-------------------------------------|
| 80   | Summer air conditioning             |
| 70   | Winter air conditioning             |
| 65   | Chocolate dipping rooms             |
| 56   | Banana ripening rooms               |
| 50   | Concrete poured in dams             |
| 47   | Wort cooling in breweries           |
| 45   | Smoked meat storage                 |
| 41   | Cold-rubber processing              |
| 36   | Fresh food storage                  |
| 35   | Milk storage                        |
| 34   | Water for carbonation               |
| 33   | Water for chilling poultry          |
| 30   | Long-term apple storage             |
| 28   | Seawater in fish-boat holds         |
| 25   | Hide storage cellars                |
| 20   | Moth-killing fur storages           |
| 15   | Brine for ice skating rinks         |
| 10   | Freezing Shell-Ice                  |
| 5    | Gasoline from natural gas           |
| 0    | Storing CO <sub>2</sub> as a liquid |
| -5   | Long-term butter storage            |
| -10  | Frozen pork and beef stg.           |
| -15  | Optimum frozen-food stg.            |
| -22  | Refrig. -12 at atmos. press.        |
| -28  | Ammonia at atmos. press.            |
| -30  | Commercial quick-freezers           |
| -40  | Storage of aluminum rivets          |
| -44  | Propane liquefies                   |
| -50  | Quick-freezing tunnels              |
| -54  | Propylene liquefies                 |
| -90  | Testing rockets & fuels             |
| -100 | Research laboratories               |
| -109 | Dry ice temperature                 |
| -128 | Ethane liquefies                    |
| -140 | Hardening cast aluminum             |
| -155 | Ethylene liquefies                  |
| -166 | Rocket fuel processing              |
| -258 | Methane liquefies                   |
| -297 | Oxygen liquefies                    |
| -313 | Liquid air temperature              |
| -320 | Liquid nitrogen temp.               |
| -423 | Hydrogen liquefies                  |
| -452 | Helium liquefies                    |
| -460 | Absolute zero                       |

# The Meat Trail...

## Swift Names Miller, Balgus And Copeland as Managers

Swift & Company, Chicago, has announced three personnel changes within its managerial ranks. **DALLAS D. MILLER** has been named manager of Plankinton Packing Co., Milwaukee, a division of Swift. Miller succeeds **F. R. CLYMER**, who has resigned to accept another



D. D. MILLER

position. Most recently, Miller had been manager of the Swift plant at Wilson, N.C., which was completed and went into operation in January, 1958. He also has held managerial positions at Swift plants in Jersey City, N. J., and at Sperry & Barnes Co., New Haven, a Swift division.

Named to succeed Miller as manager of the Wilson plant is **JOHN A. COPELAND**, who started with Swift in the beef department at Sioux City, Ia., in 1948. He previously has held positions in the grading division, the



J. A. COPELAND



B. A. BALGUS

boneless beef division and on the staff of the vice president in charge of beef, lamb and veal at Swift's Chicago general office. He goes to Chicago from Jackson, Miss., where he had been manager of Swift's plant in that city.

Succeeding Copeland at the Jackson plant is **BERNARD A. BALGUS**, who most recently has been on the staff of the vice president in charge of all meat packing plants. Balgus started with Swift in Chicago in 1936, subsequently serving in various capacities at the Chicago plant, including foreman of veal carcass and cutting. He later went to St. Louis Independent Packing Co., St. Louis, Mo., a division of Swift, in the beef, lamb and veal commercial department. Balgus returned to Chicago in 1953 as a member of the general veal department, later becoming assistant head of that department.

**HIGH BIDDER** for 970-lb. grand champion steer of Eastern National Livestock Show is **The Wm. Schludenberg-T. J. Kurdle Co.** of Baltimore, Md. Shown with Shorty are (l. to r.): **L. C. Uhl**, company cattle buyer; **Theodore Schludenberg**, president; **Albert Kurdle**, senior vice president, and **W. Clemens**, Peosta, Ia., owner of steer.



## JOBS

**P. GOFF BEACH, JR.**, vice president of operations, **Oscar Mayer & Co.**, Madison, Wis., has been appointed executive vice president of the firm. Beach succeeds **GOTTFRIED O. MAYER**, who is on leave of absence because of illness and who will continue as a vice president



P. GOFF BEACH

and a director of the company. Beach joined Oscar Mayer in 1936 in the smoked meats department of the Chicago plant. He was named superintendent of the Chicago plant in 1941 and production superintendent in 1946. He moved to Madison as production superintendent in 1948, when the firm's executive offices were transferred from Chicago. Beach became Madison plant and operations manager in 1952 and was elected vice president of operations in 1953. In 1954 he was named to the company's board of directors. In his new position as executive vice president, Beach will supervise all operations and service phases at the company's five processing plants and sales and distribution units throughout the country. He also will serve temporarily as vice president of operations.

Appointment of **CARL E. GYLFE** as advertising manager of the foods division of **Armour and Company**, Chicago, has been announced by **J. C. MOMMSEN**, vice president. Gylfe will report to **EMMET O'NEILL**, foods marketing director.

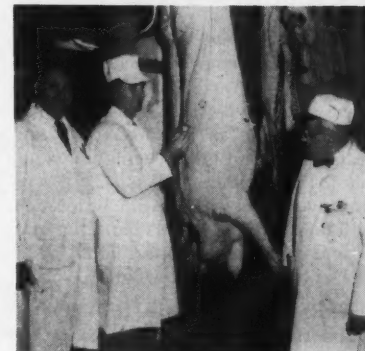
**LOUIS F. LONG**, president of **The Cudahy Packing Co.**, Omaha, Neb., has announced the election of **FREDERICK T. BARRETT** as a member of the

firm's board of directors. Barrett has been associated with Cudahy since 1947 in the legal department and has been general counsel for the company since 1958. Barrett's appointment fills a vacancy resulting from the recent retirement of **J. W. CHRISTIAN**.

**RICHARD A. YOCIS** has been appointed accounting manager of the Ottumwa, Ia., plant of **John Morrell & Co.**, Chicago. He succeeds **GLEN L. ALSOBROOK**, a Morrell veteran of 25 years, who recently resigned from the firm to accept a position as chief finance officer and comptroller with a California electronic equipment manufacturer. Yocis, a certified public accountant, most recently has been employed in the Chicago general office of Morrell and prior to that served at the Ottumwa plant.

## PLANTS

Daily slaughter at **United-Fryer & Stillman, Inc.**, Denver, a subsidiary



**FEDERAL INSPECTION** has been granted to **Weiland Packing Co., Inc.**, of Phoenixville, Pa., where executive vice president **Franklin L. Weiland** (center) stamps first hog to receive purple stamp of Meat Inspection Division, U. S. Department of Agriculture. **William Smith** (left), plant superintendent, and **inspector J. Dias** watch.

of Food Fair Stores, Inc., of Pennsylvania, has been increased to 300 head of cattle per day, according to LEO STILLMAN, one of the original partners, who remained as manager of the firm when it was purchased by the eastern supermarket chain. The increase is credited to the addition of modified on-the-rail facilities which have been combined with a standard three-bed kill system. One of the major changes which has occurred since the Denver firm was acquired by Food Fair Stores, Inc., has been an emphasis on kosher beef to supply the chain's eastern markets. The kill room, which currently has an average of 40 to 45 men on the floor during working hours, is expected to be increased in floor space and the entire kill system may be automated completely in the near future, according to manager Stillman.

The former A. Szelagowski & Son sausage manufacturing plant in Buffalo, N. Y., has been leased by Inland Warehouses, Inc., of Buffalo, which has also taken an option to purchase the facility. Inland Warehouses is leasing the plant from private interests, who recently purchased it from Tobin Packing Co., Inc., Rochester, N. Y. Tobin acquired the Szelagowski company in 1957 and built a new plant to house the operations.

The new slaughterhouse of Browne's Markets, El Dorado, Kan., was opened for public inspection recently. The facility, which covers a 30- by 92-ft. area, has the latest in meat slaughtering equipment. FRED W. ARNALL of El Dorado was the general contractor for the plant.

## TRAILMARKS

Michigan State University will be host to the Food Engineering Conference next April 11-12. The nationwide conference is designed to provide information pertaining to new techniques and engineering concepts for food processing plants. Topics to be covered at the April conference will deal with materials handling and automation, plant operations, food preservation and packaging.

E. R. HABBERSSETT, vice president of Habbersett Bros., Inc., Media, Pa., announced that JACK VOGEL, a driver-salesman with the firm, was the winner of the company's scrapple sales contest. The winner received an all-expense paid weekend trip to New York City.

The seventh annual meat promotion campaign, held recently in Chicago, was designed to kick off the

## Rendering Firm Improves Public Image

THE St. Louis rendering firm of Ziegenbalg & Co. has been improving itself inside and out. The company purchased a fleet of new pick-up trucks, all of them painted a sparkling white to enhance the public image of the rendering operation. HERMAN ZIEGENBALG, president of the 95-year-old firm, claims that the organization will have "the neatest trucks in the city."

To expedite unloading, a pull-through auto court was constructed for the new fleet. A truck can pull in on one side of the plant, unload and exit from the other side, permitting a more rapid handling of the rigs.

Changes have taken place inside the plant, too. Boss screw conveyor



equipment has been installed for feeding the reduction hog machine. This new equipment has completely conveyORIZED the whole operation. The hopper of the screw conveyor is set below the first floor level so the drums are dumped into the screw which feeds the hog machine. The hogged material is then fed to cookers and by screw conveyor to the Anderson expellers.

The firm also recently installed a new packaged boiler to take care of its increased output. The old boiler is being used as a stand-by unit.

"meat for Christmas" activities for farm people throughout Illinois. More than 100 farm men and women joined meat packers, processors, wholesalers and restaurant operators on a tour that pointed out the

problems of handling and merchandising meat after it leaves the farm. "Farm people and those who handle our food products after they leave the farm are more and more interdependent," WILLIAM J. KUHFFUSS, president of the Illinois Agricultural Association, told the group.

ROBERT L. REDFEARN, president of Redfern Sausage Co., Atlanta, Ga., has been elected to a three-year term as a member of the board of directors of the Greater-Atlanta Better Business Bureau.

WILBUR H. BRUNER, extension specialist in animal science at Ohio State University, won the 1960 animal production extension award for outstanding service to the nation's animal agriculture. He received the \$1,000 award, which was initiated in 1959 by Chas. Pfizer & Co., Inc., New York City, in cooperation with the American Society of Animal Production, on November 25 at the



W. H. BRUNER



CONGRATULATIONS are extended by Joe Gibson (right), president of The Rath Packing Co., Waterloo, Ia., to Ernest A. Raether, 64, and Victor F. Straus (left), 41, oldest and youngest Rath employees who received 25-year service awards at company ceremony. Gold Indian-head service pins were awarded to 27 Rath employees at special event.



Society's annual meeting in Chicago. Bruner has directed the Ohio Swine Improvement Program since 1954, when the swine evaluation station was established at the university.

## DEATHS

WALTER I. BERGMAN, 67, retired manager of the dry sausage department at Geo. A. Hormel & Co., Austin, Minn., passed away. Bergman, who started with the Hormel company in 1912, had been made manager of the dry sausage department a few months after its creation by the firm's founder, GEORGE A. HORMEL. He subsequently had served in various managerial positions within the company and at one time had supervised production in 11 Hormel departments. He later returned to his specialty, dry sausage, and retired as manager of that department in 1957. Bergman is survived by his widow, HATTIE.

J. G. McCLANCY, 67, founder and president of The McClancy Spice Co., Beaumont, Tex., died of a heart attack recently. McClancy, who had founded the firm in 1936, is survived by his wife, RITA, and two daughters.

ARTHUR J. (JACK) SUSSEX, SR., 65, president of Riverside Packing Co., Jackson, Mich., passed away. He had



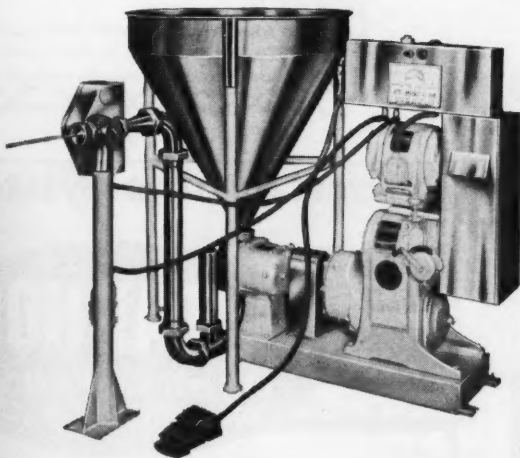
DIRECTOR of consumer sales for American Sheep Producers Council, Evadna Hammersley (seated at right) visited a meeting of American Meat Institute's home economics committee recently to discuss lamb promotion. Shown are (l. to r.): standing—Bernice Bender, staff writer, AML; Betty Ruffalo, home economist, Wilson & Co., Inc.; Evelyn Berger, coordinator, American Sheep Producers Council; Janet DiPiazza, home economics director, Oscar Mayer & Co., and Esther Latzke, manager, consumer service department, Armour and Company. Seated—Reba Staggs, director of home economics, National Live Stock and Meat Board; Jeanne Paris, director of home economics, Swift & Company, who is the AML committee chairman, and Mrs. Hammersley.

been with the wholesale meat packing firm since 1925. Surviving are his widow, SARAH, and two sons,

ARTHUR J., JR., vice president of Riverside Packing, and THOMAS, secretary-treasurer of the firm.

No other stuffer...at ANY price can equal the

## ST. JOHN #2015 CONTINUOUS STUFFER



5000 lbs. of HOT DOGS  
PER HOUR!

COMPLETE, Ready for installation

**\$4,225<sup>00</sup>**

Write, wire, phone

**ST. JOHN & CO.**  
5800 S. Damen Ave., Chicago 36, Illinois

## Planning for Future Profits

[Continued from page 34]

With the flow of information to the statement of profit and loss by distribution centers, and the flow of predetermined expenses to the statement, a re-sort of all the cards by departments produces the statement by departments. By using the same cards in both calculations, you arrive at the same net figure, although you reach it by different routes.

One of the exceptions to this method is the beef department. No formulas are required. Actual weights and amounts are used for costs and sales. Otherwise, the expenses are calculated in the same manner.

We now have a profit-and-loss statement by departments or product, and a statement of profit and loss by salesmen. The statements by salesmen can be added together to form groups, or territories, and the territories can be grouped together by districts.

**WEEKLY GUIDES:** We prepare two weekly statements. The first shows the results for the week's operation, using actual sales of products, costed and expensed from budgeted figures. The weekly results are carried forward to the end of the accounting period and added to the actual results from the period last completed, bringing the statement up to date for the year to date. This is then compared to the same period in the preceding year.

The second statement is a summary of profits by source of sales. In this statement, we show results by individual salesmen, groups of salesmen and districts.

Both of the above statements show the same results except in different form.

I have been discussing the mechanics of operating within the budgetary limits. Probably you suspect by

this time that this is not always the case. It is true that we have some trouble with account variances. It is rare that we can forecast the amount of every account appearing on our statement.

However, in analyzing variances we can always find the answer by comparing each account with our forecast. Once we have the account that is giving us the trouble, we can find the commodity and the source of the variation from standard.

The secret of quickly arriving at the proper answer to a variance is in the method of coding each item of expense and cost so that any account can be sorted out of a deck of tabulating cards. These cards reflect what expenses were charged as costs to the products sold during a given period, and can be sorted down to the individual items which comprised these expense classifications. These can be compared, item for item, with actual expenses until the variation is isolated.

In conclusion, planned profits mean not only the control of expenses, but also the control of sales through proper pricing and through product mix.

Management cannot be expected to respect forecasted costs or results unless those results are substantiated by comparable figures at the close of the individual accounting periods.

Our industry is lagging considerably behind all others with respect to earned profits, no matter how the comparison is made—dollars, percentages or on investment.

Profit planning can be the tool to bring our returns into line with those of other industries. With it the packinghouse accountant has a powerful tool and one that his associates can understand. By combining this technique with the ability to operate a packinghouse efficiently and to sell the products manufactured, the industry should be able to take another long step forward.



**HYGRADE'S**

- BEEF • VEAL • PORK • LAMB
- ALL BEEF FRANKFURTERS
- Complete line of SAUSAGE AND SMOKED MEAT
- WEST VIRGINIA SMOKED HAM
- CANNED HAMS and PICNICS

*Let us work with you...*

**HYGRADE FOOD PRODUCTS CORP.**

EXECUTIVE OFFICE: 2811 Michigan Ave., Detroit 16



**CERTIFIED CASING COLORS**

**WARNER JENKINSON MFG., CO.**  
2526 Baldwin St. • St. Louis 6, Mo.  
West Coast: 2515 Southwest Drive, Los Angeles 43, Calif.

**IMPROVE QUALITY & APPEARANCE**

**INCREASE YIELD WITH**

**VITAPHOS**

FIRST PHOSPHATE MEAT AND FAT HOMOGENIZER MADE IN U.S.A.

**FIRST SPICE** *Mixing Company, Inc.*

New York 13, N. Y. • San Francisco 7, Cal. • Toronto 19, Canada

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Undisplayed: set solid. Minimum 20 words, \$3.00; additional words, 20c each. "Position Wanted," special rate; minimum 20 words, \$3.50; additional words, 20c each.

Count address or box numbers as 8 words. Headlines, 75c extra. Listing advertisements, 75c per line. Displayed, \$11.00 per inch.

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PLEASE REMIT WITH ORDER

## MISCELLANEOUS

MAKE THESE PRODUCTS IN THE U.S.A.

PROCESSES AVAILABLE: For production of Central and Eastern European meat products, Prague ham, Prager and Debreziner frankfurters, Hunter, durable and fresh salamis and a hundred other specialties. FS-512, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

USDA—GOVERNMENT PROBLEMS?  
WE EXPEDITE LABELS (8 hour service)

Plans, Construction, Inspection, FDA, Sales Matters. We supply FASTEST GOVERNMENT MARKET information. Low cost: Monthly, hourly, per item.

JAMES V. HURSON  
1426 G. Street, N. W.  
Washington, D. C. Telephone REpublic 7-4122

WANTED OUTLET: For a supply of boneless or carcass cows or bulls. Also dressed calves. Plant located in Southwest. W-558, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

## PLANTS FOR SALE

COMPLETE—MODERN  
PACKING PLANT

Located in good livestock producing area with large local market territory. Capacity 425 cattle and 500 hogs per week—more if desired. Has sausage kitchen, lard room and rendering room. Must be seen to be appreciated. Priced to move. Terms available.

FS-537, THE NATIONAL PROVISIONER,  
15 W. Huron St., Chicago 10, Ill.

FOR SALE or LEASE: Slaughterhouse in mid-west. Modern two bed kill floor. Capacity one thousand cattle per week. Ideal location. Over night delivery to east coast markets. U.S. inspected and entire plant in excellent condition. FS-565, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

NEW—MODERN—PACKING HOUSE

Beef kill 125, Hogs 250, daily. Built to government specifications. Also a modern sausage kitchen. Other data available. Address P. O. Box 982, Scottsbluff, Nebraska

GOVERNMENT INSPECTED: Slaughterhouse for sale cheap. Good coolers and nice boning room. Located in Chicago area. FS-559, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

FOR SALE: New U.S.D.A. Approved beef slaughter plant. Write for brochure. QUEEN CITY PACKING CO., Box 2444, Springfield, Missouri

CALIFORNIA RENDERING PLANT FOR SALE. REASONABLE QUICK ACTION. FS-542, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

## PLANT WANTED

PACKINGHOUSE OPERATOR: Desires to make substantial investment in plant, on working basis. Age 45, broad experience in beef. Replies confidential. PW-556, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

## EQUIPMENT WANTED

WANTED: Used Toledo Scales, model 0867. ALBERT F. GOETZE, INC., P. O. Box 1017 Baltimore 3, Md.

INTERESTED IN: 5 x 9 COOKER IN GOOD CONDITION. Reply to STAPPENBECK RENDERING WORKS, 2013 Louis St., Utica 4, N. Y.

THE NATIONAL PROVISIONER, DECEMBER 3, 1960

## EQUIPMENT FOR SALE

### THE LAZAR COMPANY

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NEW—USED—REBUILT

MACHINERY FOR MEAT PACKERS—  
RENDERERS—SAUSAGE PROCESSORS  
and ALLIED FOOD INDUSTRIES

### WOODEN WIRE-BOUND CONTAINERS

12 inches wide, 12 inches deep, 19 inches long. Guaranteed LIKE-NEW. Delivered within 100 mile radius of Benton Harbor, Michigan. 22¢ each.

BEN LITOWICH & SON PACKAGING CO.  
311—9th Street BENTON HARBOR, MICHIGAN

### ANDERSON EXPELLERS

All Models, Rebuilt, Guaranteed

We Lease Expellers

PITTOCK & ASSOCIATES, Glen Riddle, Penn

10 — TY-PEELERS

10 — TY-LINKERS

CAN BE SEEN IN OPERATION

T. G. Koplock & Co., Inc.,

Citizens Building Canton, Ohio  
Phone GL 4-9054

FOR SALE: No. 422 "Boss" friction carcass dropper with spring actuated return. Brand new. Never used. Will sell cheap to quick buyer. FS-555, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

MINCE MASTER 50 H.P. LIKE NEW. One meat loaf oven, manufacturer—Advance Oven Co. One 35 ton Baker Freon compressor with motor. FS-540, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

FOR SALE: French Oil Co. type 2-S screw type extraction presses, 300 psi, tempering bins, 60 HP motor and drive. Perry Equipment Corporation, 1404 N. 6th St., Philadelphia 22, Pa.

FOR SALE: Two Basic food Aro-Matic sausage molding and packaging machines, model #100 and #102, each with one 8 oz. mold. Good condition. Price—\$500.00 each, f.o.b. shipping point. Reply to GWALTNEY INCORPORATED, Smithfield, Virginia

## HOG • CATTLE • SHEEP

### SAUSAGE CASINGS ANIMAL GLANDS

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The Federally Inspected  
Luer Bros. Packing Co.  
Alton, Illinois

(Across River from St. Louis, Mo.)

Sale dates December 14 & 15

Pre-Sale Inspection December 12 & 13

See our Ad in this Issue—Pages 24-25

A complete fully illustrated "Liquidation Bulletin" has been mailed to you—watch for it.

2941—TY-PEELERS: (3) mdl. 500 ..... ea. \$2,750.00  
2942—TY-LINKERS: (5) ..... ea. \$1,400.00  
2960—FLAKE-ICER: York, 5 HP. .... \$ 950.00  
2961—BAND SAW: Jim Vaughan mdl. K, w/motor & starter ..... \$ 325.00  
#2048, 50 HP. mtr. .... ea. \$1,350.00

## Current General Offerings

2830—STUFFER: Globe 500# cap, w/air piping & stuffing valves ..... \$1,250.00  
2957—DICER: Diana mdl. #9 ..... \$1,050.00  
2958—BAND SAW: Jones-Superior #53, w/stainless steel stationary table ..... \$ 875.00  
2959—COOKER: Anco 4 1/2' x 10', jacketed heads, w/drive-less motor—late style ..... \$3,250.00  
2960—FLAKE-ICER: York, 5 HP. .... \$ 950.00  
2961—BAND SAW: Jim Vaughan mdl. K, w/motor & starter ..... \$ 325.00  
2962—HOG: Mitts & Merrill #3CV, 25 HP. motor & starter ..... \$ 850.00  
2963—CAGES: (9) Smokesticks, for 42" sticks ea. \$25.00  
2964—BREADER: DCA, drum type, all stainless steel ..... \$3,500.00  
0-5002—BACON PRESS: Anco mdl. 800. (needs repairs) ..... on foundation \$ 950.00  
0-5114—EXPELLER: Anderson RB, shop #2544, w/magnetic separator belt ..... on foundation \$3,250.00  
0-5221—TRIPLE WASHER: Anco, 36" dia, x 6' long, 1 1/2" perf, 5 HP. .... on foundation \$ 375.00  
0-5170—HIDE SHAKER: "Can-Pac" style, like new ..... Bids requested  
0-5230—SIDE FINGER CONVEYOR: chain 350' w/fingers 36" c-c, w/vari speed drive ..... on foundation \$1,500.00  
3-5058—CHILL PANS: (2000) stainless steel, 12" w/covers ..... ea. \$ .35  
GENERAL PURPOSE TRUCKS: (18) similar to Globe #7180, RTRB ..... ea. \$ 40.00

## SPECIAL OFFERING

Complete Rendering Plant

Bids Invited

ROTARY BONE CRUSHER: Dupps #148, 20 HP. mtr.  
HORIZONTAL BLOOD DRYER: Dupps 4' x 10', 20 HP. motor.  
COOKERS: (2) Rujak #A717, 5' x 9', 25 HP. mtr.  
HOT WELL: #25, w/3 thermostat controls, 3 Dupps Vapor Condensers.  
ELECTRONIC COOK RIGHT CONTROL: for 3—Cookers.  
CURB PRESS: Dupps #10A, 500 ton, w/Dupps 9B electric Hydraulic Pump.  
GREASE SETTLING TANK: Dupps #10A, double unit, w/platform & controls.  
PUMP: Moyno, electric, type SDD Fr-F3, 1/2 HP. mtr.  
PERCOLATORS: (2) Dupps—for Cookers.

Now in Stock—New B.A.I. Steel Lockers  
15" wide x 18" deep x 60" high,  
w/sloping top, seat brackets, 16" high  
legs, padlock attachment.

single row—three wide  
per opening \$18.95—F.O.B.

Chicago, Ill. K. D.

Discount for quantity purchases.

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- Liquidators and Appraisers

WRITE FOR FULL PARTICULARS

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WAbash 2-5550

# BARLIANT & CO.



# CLASSIFIED ADVERTISING

[Continued from page 55]

## POSITION WANTED

**ASSISTANT PLANT SUPERINTENDENT:** I am 35 years old and wish to work in a growing organization as assistant plant superintendent for a firm that anticipates the need for a plant superintendent in a few years. I am fully qualified in every respect as I have spent my entire lifetime in the meat packing business. W-560, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**SAUSAGE SUPERINTENDENT:** Wants position. I am a German with over 35 years' experience in the packing industry. Trade learned in Germany. Have connections with large packers. Daily production 40 to 50,000 pounds, domestic and foreign sausage. Guarantee results. Sober, good references, available by first of the year. Write to Box W-528, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**PLANT SUPERINTENDENT:** In early thirties, experienced in all phases of meat packing, canning and selling of by-products. Desires position in Calgary or Edmonton, Canada area. Would consider position other than superintendent. Available Jan. 1st. W-531, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**FOREMAN:** Of German descent, married, experienced as foreman in processing and canning of hams and luncheon meats for the past ten years. Thoroughly trained in entire meat line. Desire position in ham production, boning, canning or sausage making. W-561, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**Deutscher Wurstspezialist,** 27 Jahre, ledig, ehrlich, zuverlässig, 10 Jahre Praxis, Erfahrungen in den neuesten Herstellungsmethoden sucht interessante Tätigkeit ab 1. Dezember. Etwas englisch sprechend. Angeboten an Fred Sinn 1804 N. Halsted Street, Chicago 14 Illinois Phone MO-hawk 4-4560

## MANAGER

**THOROUGH KNOWLEDGE:** Of all phases of packinghouse management and operations. 28 years' practical experience, livestock buying through sales. Capable, aggressive, money maker. W-544, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**ALL AROUND:** Sausage and canned meat man. Thoroughly experienced in all phases of packinghouse procedure. Especially experienced in sausage manufacturing and canned meats. References furnished. W-562, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**SUPERINTENDENT:** 46 years of age, high school graduate, 3 years' college accounting. Complete experience—manufacturing, slaughtering, cutting, costs and yields. Would be valuable as assistant to plant manager. W-537, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**CASING FOREMAN:** 25 years' experience, non-drinker, honest. Will go anywhere. NICK SEKAS, 522 West North St., Piqua, Ohio. Telephone PR 3-1177

**MANAGER:** Capable of directing entire process of edible and inedible rendering plant. Will relocate. W-545, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**MEAT—SALES—MANAGEMENT:** All phases of packinghouse. Can load, LCL, chain sales. Under 40. Aggressive. Family man. East of Mississippi. W-546, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

## HELP WANTED

### AAA — #1 — OPPORTUNITY TECHNICAL CONSULTANTS FOR LATIN-AMERICAN ASSIGNMENTS

**CHALLENGING OPPORTUNITY:** With top company for capable men with minimum of 5 years' general packinghouse experience—emphasis on supervision, methods and quality control.

Knowledge of Spanish desirable, but not necessary.

Term and conditions of employment are liberal and open, depending on qualifications. Opportunities for permanent career positions or short term assignments.

Send complete resume of technical qualifications, earnings record and availability for prompt interview to

Box W-563, THE NATIONAL PROVISIONER  
15 W. Huron St., Chicago 10, Ill.

### SALESMAN—SALES MANAGER SAUSAGE & CELLAR PRODUCTS

Well established growing medium sized firm needs sales manager or young aggressive salesman with sales management potential, to handle sales to established customers and to build sales in Chicago area. Knowledge of market helpful. Excellent opportunity to become key man. Salary and profit participation. Reply in confidence. W-533, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**OFFICE MANAGER:** Progressive young meat processing plant in New York state, is looking for a controller. This man should have experience in accounting for the meat packing business. Plant office is equipped with I.B.M. system. Send details of qualifications. W-564, THE NATIONAL PROVISIONER, 527 Madison Ave., New York 33, N. Y.

**LARGE CASING HOUSE:** Requires salesman with some knowledge of sausage manufacturing, preferably willing to locate on east coast. Sausage maker with sales ability will be considered. Good salary, plus expenses. All replies strictly confidential. Enclose picture. W-534, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**ASSISTANT SALES MANAGER:** Wanted by leading sausage processing company featuring specialties. Principal responsibility—supervising sales to chains. This is a permanent position with strong incentives, for the right party. W-535, THE NATIONAL PROVISIONER, 527 Madison Ave., New York 22, N. Y.

**SALESMAN:** Chicago area, to sell boneless beef and beef cuts to wholesalers, processors and institutions. We are looking for an experienced man to take over present accounts and develop new outlets. We are an old established house with good reputation in the area. Send complete resume and salary requirements in first letter. Replies will be kept in confidence. Box W-536, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

## HELP WANTED

### COMPTROLLER WANTED

**FOR MEDIUM LARGE SIZE:** Packinghouse with several distributing branches. Salary well up in 5 figure bracket. Tremendous opportunity for rapid advancement for completely proven experienced accountant-controller with old company, national sales. Definitely confidential. W-550, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**OFFICE MANAGER:** Progressive young meat processing plant in New York state is looking for a controller. This man should have experience in accounting for the meat packing business. Plant office is equipped with I.B.M. system. Send details of qualifications. W-551, THE NATIONAL PROVISIONER, 527 Madison Ave., New York 22, N. Y.

**INDUSTRIAL ENGINEER:** Mississippi, city of 10,000. Modern beef, pork and canning plant. 500 employees, has opening for industrial engineer. Must be capable of maintaining time study program, layout, and cost reduction. Reply to: Mr. Royce Green, % Bryan Brothers Packing Company, P. O. Box 338, West Point, Miss. Phone 375.

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you are now selling some item or other to the Sausage Makers anywhere in the United States, you should also be able to sell them our Sausage Casings. Write for details.

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810 Frelinghuysen Avenue  
Newark 12, New Jersey

**WOULDN'T YOU LIKE TO LIVE IN FLORIDA?** Need foreman for pork cutting, inedible rendering, beef fabricating and boning, also supervisors and specialty men. Please write giving qualifications and salary needs. W-549, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**BOOKKEEPER & OFFICE MANAGER:** Small packinghouse in New York. Salary \$150.00 per week. Write full particulars. W-552, THE NATIONAL PROVISIONER, 527 Madison Ave., New York 22, N. Y.

**WORKING FOREMAN WANTED:** Capable of supervising the entire staff of a sausage kitchen. Please state experience, references and salary expected. W-553, THE NATIONAL PROVISIONER, 527 Madison Ave., New York 22, N. Y.

**COOKER & SMOKER WANTED:** For sausage kitchen. Please state experience, references and salary expected. W-554, THE NATIONAL PROVISIONER, 527 Madison Ave., New York 22, N. Y.

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720 lbs. to 5000 lbs. per 24 hours. Hard, dry, slower melting ice flakes. Self-contained or remote models, complete with storage bin. FL-543, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

**BROKER:** Houston broker wants connection on fresh pork, offals, freezer meats, smoked and cured meats for chain institutions and wholesalers. W-547, THE NATIONAL PROVISIONER, 15 W. Huron St., Chicago 10, Ill.

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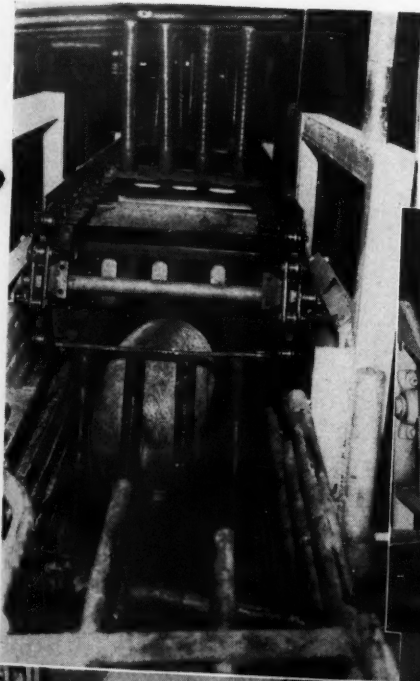


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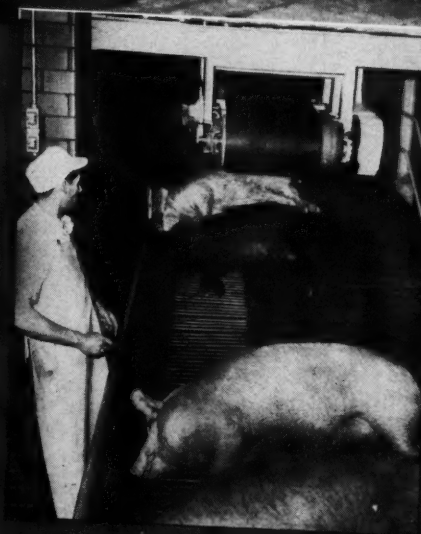
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